

UNITED STATES DISTRICT COURT FOR THE
SOUTHERN DISTRICT OF OHIO, WESTERN DIVISION

BP CARE, INC.

Plaintiff,

v.

TOMMY THOMPSON, SECRETARY OF
HEALTH AND HUMAN SERVICES, and

UNITED STATES DEPARTMENT OF
HEALTH AND HUMAN SERVICES, et al.

Defendants.

Case No. C-1-01-526

Hon. Susan J. Dlott,
District Court Judge

DECLARATION OF JOSEPH OBERMAN

I, Joseph Oberman, state and declare as follows:

1. I have been employed by the Chicago Regional Office of the Centers for Medicare & Medicaid Services (CMS) (formerly the Health Care Financing Administration) for approximately 21 years.
2. My duties include providing accounting analysis and advice to CMS in several different areas, which include Medicare and Medicaid matters related to institutions that the Division of Survey and Certification oversees. In my service to CMS, I have reviewed and analyzed a number of financial statements from various nursing homes.
3. Prior to working for CMS, I worked for six years as an accountant with the Internal Revenue Service.
4. I have a bachelor of science degree in accounting from the University of Illinois at Chicago (then known as "Circle Campus"), and a Master of Taxation degree from DePaul University in Chicago.

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5. I have reviewed Medicare and Medicaid financial records pertaining to the Residence at Kensington Place (formerly known as Barbara Parke Care Center and hereinafter referred to as "the Provider"), Medicare Provider No. 36-5457, which has had its Medicare provider agreement automatically assigned from BP Care, Inc., to RCR North, Inc., and then to Regal Care Residences, Inc.
6. Upon information and belief, the Provider has not filed its Medicare and Medicaid cost reports yet for the period from January 1, 2003 through December 31, 2003. At this date, the cost reports are not yet due. However, I have reviewed the provider's most current cost report information available, which the Provider submitted for the period ending December 31, 2002.
7. In forming my professional opinion regarding the financial status of the Provider, I have reviewed financial records that include, but are not limited to the "trial balance" worksheets relating to the Medicare costs reports for three periods: (1) the period from May 1, 2001 through December 31, 2001, (2) the period from January 1, 2002 through September 30, 2002, and (3) the period from October 1, 2002 through December 31, 2002. True and accurate copies of these trial balance worksheets appear as attachments to this declaration.
8. Each of these trial balance worksheets is a proof showing that the total of all of the various accounts with debit balances equals the total of all of the various accounts with credit balances. Each one should have been used to prepare the related cost report, which contains information about the provider's assets, liabilities and equity as of the date of the

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end of the cost report period, as well as the provider's revenues, expenses and net income/loss of the provider over the course of that cost report period. The entries in the trial balance worksheet cross-reference corresponding lines for various worksheets in the Medicare cost report.

9. **The period from May 1, 2001 through December 31, 2001:** For the Medicare cost reporting period from May 1, 2001 through December 31, 2001, the Provider reported revenues of \$4,896,061.11 and a net income of \$403,977.01.
10. As of December 31, 2001, the Provider reported having had total assets amounting to \$1,368,240.74, which included \$438,760.49 in cash in its general bank account.
11. As of December 31, 2001, the Provider also reported retained earnings of \$328,652.35. "Retained earnings" generally represent the accumulated net earnings from the inception of the Provider.
12. In addition, the trial balance also includes an entry entitled "partnership drawings," which I believe reflects the withdrawal of assets by the owner of the Provider. Such withdrawals reduce the retained earnings of the Provider. As of the fiscal year ending December 31, 2001, the partnership drawings account amounted to \$173,794.00.
13. **The period from January 1, 2002 through September 30, 2002:** For the Medicare cost reporting period from January 1, 2002 through September 30, 2002, the Provider reported revenues of \$5,392,584.62 and net income of \$388,164.27.
14. As of September 30, 2002, the Provider had total assets in the amount of \$1,236,683.23, which included \$540,974.04 in cash in its general bank account and a \$210,224.54

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- increase in the reported value of its leasehold improvements from \$84,181.00 (as of December 31, 2001) to \$294,405.54.
15. As of September 30, 2002, the Provider reported retained earning of \$732,629.36, as well as a substantial increase in the "partnership drawings" account to \$673,794.00. This substantial increase would appear to reflect the owner's withdrawal of a total of \$500,000 in assets from the provider during the course of this nine month period.
16. **The period from October 1, 2002 through December 31, 2002:** For the three month period from October 1, 2002 through December 31, 2002, the Provider reported revenue of \$1,675,915.07, expenses of \$2,060,219.30, and a resulting net loss of \$384,304.23.
17. However, as of December 31, 2002, the Provider's total assets equaled \$1,249,557.56 and it had \$557,893.45 in cash in its general bank account.
18. In addition, as of December 31, 2002, the Provider reported retained earnings of \$925,957.44, a total equity of \$426,807.44, and a reduction by \$173,794.00 of the "partnership drawings" to \$500,000. The reduction in partnership drawings may indicate that the owner returned \$173,794.00 (directly or by adjusting other accounts) to the Provider during this three month period.
19. Since the Provider simultaneously reported both a significant loss of income and yet increases to its assets, liabilities, equity, retained earnings and cash in the bank during this three month period, I performed some additional analysis of the Provider's revenues and expenses.

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20. During the first nine months of 2002, the Provider averaged monthly revenues of \$599,176.07 and monthly expenses of \$566,046.71.
21. In comparison, during the last three months of the year, the Provider averaged monthly revenues of \$558,638.36 and monthly expenses of \$686,739.77.
22. Although the average monthly revenues for the last three months of 2002 were approximately \$40,537.71 per month lower than the average monthly revenues for the prior nine month period, the significant change in the Provider's net income/loss stemmed predominantly from a dramatic increase in the Provider's reported expenses. During the last three months of 2002, the Provider's average monthly expenses rose by \$130,693.06 per month over the average rate for the prior nine month period.
23. In particular, I noted a sharp rise in the average monthly rates for expenses classified as "Consulting and Management Fees – Direct Care" and various categories of "Home Office Costs." During the first nine month period, the average monthly rate for all of these costs in the aggregate was \$29,459.45. However, during the last three month period, the average monthly rate for these costs in the aggregate amounted to \$87,302.87 – an increase of 296.3%.
24. Nonetheless, regardless of the Provider's reported net loss for the last three months of 2002, I note that for the year 2002 as a whole, the Provider still netted a small profit.
25. Moreover, as of December 31, 2002, the facility had substantial assets of \$1,249,557.56, including \$557,893.45 in a cash account and net equity (i.e. the total equity less the net loss) that amounted to \$42,503.21.

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26. In my professional opinion, given the equity and cash balances indicated by the most recent financial statements available to me and the Provider's ability to make substantial distributions to the owner through the "partnership drawings" account, the Provider could pay the \$35,650 CMP and the accrued interest without needing to cut direct care staff or curtail services to its residents.

Pursuant to 28 U.S.C. 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 2nd day of March, 2004.


Joseph Oberman

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Name: Residence at Kensington
 Number: 36-5457
 Cost Report Trial Balance 05/01/01 to 12/31/01

Account Number	Account Description	Account Balance	Reference Wkst Ln Col
1001.00	Petty Cash	\$ 867.44	G 1
1010.10	Cash In Bank-General Account	438,760.49	G 1
1010.20	Cash In Bank-Payroll Account	-	G 1
1010.30	Cash In Bank-Savings Account	-	G 1
1010.40	Cash In Bank-Imprest Cash Funds	-	G 1
1010.50	Cash In Bank-C.D.'s	-	G 1
1010.60	Cash In Bank-Money Markets	-	G 1
1010.70	Cash In Bank-Resident Funds	500.00	G 1
1030.10	Accounts Receivable-Private	17,231.71	G 4
1030.20	Accounts Receivable-Medicare	175,252.13	G 4
1030.30	Accounts Receivable-Medicaid	473,722.27	G 4
1030.40	Accounts Receivable-Other Payors	-	G 4
1040.00	Allowance For Uncollectible Accounts	-	G 6
1050.00	Notes Receivable	-	G 5
1060.00	Allowance For Uncollectible Notes	-	G 6
1070.10	Other Receivables-Employees	-	G 5
1070.20	Other Reccivables-Sundry	-	G 5
1080.10	Cost Settlements-Medicare	-	G 4
1080.20	Cost Settlements-Medicaid	-	G 4
1090.00	Inventories	-	G 7
1100.00	Prepaid Expenses	32,113.66	G 8
1110.00	Short-Term Investments	-	G 2
1120.10	Special Expenses-Telephone System	-	G 26
1120.20	Special Expenses-Specialized Medical Equipment	-	G 26
1200.10	Land	-	G 12
1200.20	Land Improvements	-	G 13
1200.30	Building And Improvements	-	G 15
1200.40	Equipment	98,483.06	G 23
1200.50	Transportation Equipment	-	G 21
1200.60	Leasehold Improvements	84,181.00	G 17
1200.70	Financing Costs	-	G 31
1200.80	Land-Acquired On/Post 7/1/93-Changed Ownership	-	G 12
1200.81	Bldg And Impr-Acq On/Post 7/1/93-Changed Ownership	74,000.00	G 15
1200.82	Equip-Acq On/Post 7/1/93 Changed Ownership	130,000.00	G 19
1200.83	Finan Costs-Acq On/Post 7/1/93 Changed Ownership	-	G 31
1200.90	Land-Held Harmless	-	G 12
1200.91	Land Improvements-Held Harmless	-	G 13
1200.92	Building Improvements-Held Harmless	-	G 15
1200.93	Equipment-Held Harmless	-	G 23
1200.94	Transportation Equipment-Held Harmless	-	G 21
1200.95	Leasehold Improvements-Held Harmless	-	G 17

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Name: Residence at Kenningston

Number: 36-5457

Cost Report Trial Balance 05/01/01 to 12/31/01

Account Number	Account Description	Account Balance	Reference Wkst Ln Col
1200.96	Financing Costs-Held Harmless	-	G 31
1250.20	Accumulated Amortization-Land Improvements	-	G 14
1250.30	Accumulated Depreciation-Building And Improvements	-	G 16
1250.40	Accumulated Depreciation-Equipment	(86,726.03)	G 24
1250.50	Accumulated Depreciation-Transportation Equipment	-	G 22
1250.60	Accumulated Amortization-Leasehold Improvements	(72,124.99)	G 18
1250.70	Accumulated Amortization-Financing Costs	-	G 31
1300.10	Renovations-Building And Improvements	-	G 17
1300.20	Renovations-Equipment	-	G 17
1300.30	Renovations-Leasehold Improvements	-	G 17
1300.40	Renovations-Financing Costs	-	G 31
1300.50	Renov-Bldg And Impr Acq On/Post 7/1/93 Changed Ownership	-	G 17
1300.60	Renov-Equip Acq On/Post 7/1/93 Changed Ownership	-	G 17
1300.70	Renov-Lease Impr Acq On/Post 7/1/93 Changed Ownership	-	G 17
1300.80	Renov-Finan Costs Acq On/Post 7/1/93 Changed Ownership	-	G 17
1300.90	Renovations-Capital Lease Asset Prior To 7/1/93	-	G 17
1300.99	Renov-Capital Lease Asset Acq On/Post 7/1/93 Changed Ownership	-	G 17
1350.00	Accumulated Depreciation-Renovations	-	G 18
1400.10	Construction In Progress	-	G 28
1400.20	U.S. Government Securities	-	G 28
1400.30	Savings Account	-	G 28
1400.40	Marketable Securities	-	G 28
1400.50	Cash Surrender Value Of Life Insurance	-	G 28
1400.60	Replacement Reserve	-	G 28
1400.70	Funded Depreciation	-	G 28
1410.10	Workers' Compensation Deposit	1,980.00	G 29
1410.20	Lease Deposits	-	G 29
1410.30	Deposits-Other	-	G 29
1420.10	Due From Officers	-	G 30
1420.20	Due From Owners	-	G 30
1420.30	Due From Affiliates	-	G 30
1430.10	Memberships	-	G 31
1430.20	Escrow Accounts	-	G 31
1430.30	Deferred Loan Costs	-	G 31
1430.40	Deferred Finance Charges	-	G 31
1430.50	Organizational Costs	-	G 31
1430.60	Goodwill	-	G 31
1430.70	Start-Up Costs	-	G 31
1430.80	Restricted Funds	-	G 31
1440.00	Notes Receivable-Long-Term	-	G 28
2010.10	Accounts Payable-Trade	(268,186.76)	G 34

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Name: Residence at Kennington

Number: 36-5457

Cost Report Trial Balance 05/01/01 to 12/31/01

Account Number	Account Description	Account Balance	Reference Wkst Ln Col
2010.20	Accounts Payable-Residents Deposits	(38,304.41)	G 34
2010.30	Accounts Payable-Resident Funds	-	G 34
2020.10	Cost Settlements-Medicare	-	G 34
2020.20	Cost Settlements-Medicaid	-	G 34
2030.10	Notes Payable-Vendors	-	G 37
2030.20	Notes Payable-Bank	(158,439.69)	G 37
2030.30	Notes Payable-Other	-	G 37
2040.10	Current Portion-Mortgages	-	G 37
2040.20	Current Portion-Bonds	-	G 37
2040.30	Current Portion-Notes Payable	-	G 37
2040.40	Current Portion-Construction Loans	-	G 37
2040.50	Current Portion-Capital Lease Obligations	-	G 37
2050.10	Accrued Salaries & Wages	(129,604.40)	G 35
2050.20	Accrued Vacations	-	G 35
2050.30	Accrued Sick Leave	-	G 35
2050.40	Accrued Bonuses	-	G 35
2050.50	Accrued Pensions	-	G 35
2050.60	Accrued Profit Sharing Contribution	240.50	G 36
2060.10	Tax Withheld-Federal Income Tax	-	G 36
2060.20	Tax Withheld-FICA/Medicare Withheld	-	G 36
2060.30	Tax Withheld-State Income Tax	138.81	G 36
2060.40	Tax Withheld-City Income Tax	72.87	G 36
2060.50	Employer's Portion Of FICA/Medicare	-	G 36
2060.60	Group Insurance Premium Withheld	(19,034.75)	G 36
2060.70	Accrued SUTA	-	G 36
2060.80	Accrued FUTA	-	G 36
2060.90	Accrued Workers' Compensation	(11,541.15)	G 36
2080.10	Taxes Payable-Real Estate	(34,299.08)	G 40
2080.20	Taxes Payable-Personal Property	-	G 40
2080.30	Taxes Payable-Federal Income Tax	-	G 40
2080.40	Taxes Payable-State Income/Franchise Tax	-	G 40
2080.50	Taxes Payable-Local Income Tax	-	G 40
2080.60	Taxes Payable-State Sales Tax	-	G 40
2080.70	Taxes Payable-Other Tax	-	G 40
2090.10	Accrued Interest	(5,250.00)	G 40
2090.20	Dividends Payable	-	G 34
2090.30	Other Liabilities	(491,125.28)	G 40
2090.40	Franchise Fee Permit	-	G 40
2410.10	Long-Term Debt-Mortgage	-	G 43
2410.20	Long-Term Debt-Bonds	-	G 43
2410.30	Long-Term Debt-Notes Payable	-	G 43

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Name: Residence at Kenningston

Number: 36-5457 -

Cost Report Trial Balance 05/01/01 to 12/31/01

Account Number	Account Description	Account Balance	Reference Wkst Ln Col
2410.40	Long-Term Debt-Construction Loans	-	G 43
2410.50	Long-Term Debt-Capital Lease Obligations	-	G 43
2420.00	Related Party Loans-Interest Allowable	-	G 46
2430.00	Related Party Loans-Interest Non-Allowable	346,777.96	G 46
2440.00	Non-Interest Bearing Loans From Owners	-	G 46
2450.10	Deferred Revenue	-	G 39
2450.20	Deferred State Income Taxes	-	G 47
2450.30	Deferred Federal Income Taxes	-	G 47
3000.00	Fund Balance	-	G 51
3000.01	Retained Earnings	(328,652.35)	G 51
3000.10	Proprietorship Capital-Owner	-	G 51
3000.20	Proprietorship Drawings-Owner	-	G 51
3000.30	Net Profit(Loss) YTD	-	G 51
3000.40	Partnership Capital	-	G 51
3000.50	Partnership Drawings	173,794.00	G 51
3000.60	Capital Stock-Par Or Stated Value	(850.00)	G 51
3000.70	Capital In Excess Of Par/Stated Value	-	G 51
3000.80	Treasury Stock	-	G 51
3000.90	Additional Contributed Capital	-	G 51
5010.00	Room & Board-Private	(225,401.74)	G-2 1
5011.00	Room & Board-Medicare	(145,110.00)	G-2 1
5012.00	Room & Board-Medicaid	(3,185,568.53)	G-2 1
5013.00	Room & Board-Veterans	-	G-2 1
5014.00	Room & Board-Other	(7,750.00)	G-2 1
5020.00	Physical Therapy	(86,744.74)	G-2 6
5030.00	Occupational Therapy	(60,729.60)	G-2 6
5040.00	Speech Therapy	(36,725.94)	G-2 6
5050.00	Audiology Therapy	-	G-2 6
5060.00	Respiratory Therapy	-	G-2 6
5070.10	Medical Supplies-Medicare B-Medicaid	-	G-2 6
5070.20	Medical Supplies-Medicare B-Other	(35,968.14)	G-2 6
5070.30	Medical Supplies-Private	6.60	G-2 6
5070.40	Medical Supplies-Medicare A	(6,091.12)	G-2 6
5070.50	Medical Supplies-Veterans	-	G-2 6
5070.60	Medical Supplies-Other	-	G-2 6
5070.70	Medical Supplies-Medicaid	(215.00)	G-2 6
5080.00	Medical Supplies-Routine	-	G-2 6
5090.10	Medical Minor Equipment-Medicare B-Medicaid	-	G-2 6
5090.20	Medical Minor Equipment-Medicare B-Other	-	G-2 6
5090.30	Medical Minor Equipment-Private	-	G-2 6
5090.40	Medical Minor Equipment-Medicare A	-	G-2 6

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Name: Residence at Kennington
 Number: 36-5457
 Cost Report Trial Balance 05/01/01 to 12/31/01

Account Number	Account Description	Account Balance	Reference Wkst Ln Col
5090.50	Medical Minor Equipment-Veterans	-	G-2 6
5090.60	Medical Minor Equipment-Other	(1,375.00)	G-2 6
5090.70	Medical Minor Equipment-Medicaid	-	G-2 6
5100.00	Medical Minor Equipment-Routine	-	G-2 6
5110.10	Enteral Nutrition Therapy-Medicare B-Medicaid	-	G-2 1
5110.20	Enteral Nutrition Therapy-Medicare B-Other	-	G-2 1
5110.30	Enteral Nutrition Therapy-Private	-	G-2 1
5110.40	Enteral Nutrition Therapy-Medicare A	-	G-2 1
5110.50	Enteral Nutrition Therapy-Veterans	-	G-2 1
5110.60	Enteral Nutrition Therapy-Other	-	G-2 1
5110.70	Enteral Nutrition Therapy-Medicaid	-	G-2 1
5120.00	Enteral Nutrition Therapy-Routine	-	G-2 1
5130.00	Habilitation Supplies	-	G-2 1
5140.00	Incontinence Supplies	(595.00)	G-2 1
5150.00	Personal Care	(1,457.70)	G-3 14
5160.00	Laundry Service-Routine	-	G-3 14
5310.00	Dry Cleaning Service	-	G-3 14
5320.00	Communications	-	G-3 9
5330.00	Meals	-	G-3 15
5340.00	Barber And Beauty	-	G-3 23
5350.00	Personal Purchases-Residents	-	G-3 17
5360.00	Radiology	(3,497.54)	G-2 6
5370.00	Laboratory	-	G-2 6
5380.00	Oxygen	-	G-2 6
5390.00	Legend Drugs	(71,987.30)	G-2 6
5400.00	Other Specify:	-	G-3 25
5510.00	Management Services	-	G-3 25
5520.00	Cash Discounts	-	G-3 12
5530.00	Rebates And Refunds	-	G-3 12
5540.00	Gift Shop	-	G-3 21
5550.00	Vending Machine Revenues	-	G-3 22
5555.00	Vending Machine Commissions	-	G-3 22
5560.00	Rental-Space	-	G-3 23
5570.00	Rental-Equipment	-	G-3 23
5580.00	Rental-Other	-	G-3 23
5590.00	Interest Income-Working Capital	(3.65)	G-3 8
5600.00	Interest Income-Restricted Funds	-	G-3 8
5610.00	Interest Income-Funded Depreciation	-	G-3 8
5620.00	Interest Income-Related Party Revenue	-	G-3 8
5625.00	Interest Income-Contributions	-	G-3 8
5630.00	Endowments	-	G-3 7

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Name: Residence at Kennington

Number: 36-5457

Cost Report Trial Balance 05/01/01 to 12/31/01

Account Number	Account Description	Account Balance	Reference Wkst Ln Col
5640.00	Gain/Loss On Disposal Of Assets	-	G-3 25
5650.00	Gain/Loss On Sale Of Investments	-	G-3 25
5660.00	Nurse Aide Training Program Revenue	-	G-3 20
5670.00	Unrestricted Contributions	-	G-3 7
5710.10	Contractual Allowance-Medicare-Room & Board	(166,794.15)	G-3 2
5710.20	Contractual Allowance-Medicare-Ancillary	202,516.71	G-3 2
5720.10	Contractual Allowance-Medicaid-Room & Board	(1,089,888.99)	G-3 2
5720.20	Contractual Allowance-Medicaid-Ancillary	31,600.83	G-3 2
5730.10	Contractual Allowance-Other-Room & Board	(8,475.07)	G-3 2
5730.20	Contractual Allowance-Other-Ancillary	4,193.96	G-3 2
5740.00	Charity Allowance	-	G-3 2
6000.00	Medical Supplies-Medicare Billable	21,370.98	A 29 2
6001.00	Medical Supplies-Medicare Non-Billable	67,400.68	A 10 2
6003.00	Oxygen-Emergency Stand-By	1,772.43	A 10 2
6005.00	Medical Minor Equipment-Medicare Billable	-	A 33 2
6006.00	Medical Minor Equipment-Medicare Non-Billable	-	A 10 2
6010.00	Prior Authorized Medical Equipment	-	A 10 2
6020.00	Heat, Light, Power	51,227.99	A 5 2
6030.00	Water And Sewage-Salary	-	A 5 1
6030.10	Water And Sewage-Contracted	16,565.80	A 5 2
6040.00	Trash And Refuse Removal	8,874.71	A 5 2
6050.00	Hazardous Medical Waste Collection	2,650.00	A 5 2
6054.00	Payroll Taxes-Other Protected	-	A 3 2
6055.00	Workers' Compensation-Other Protected	-	A 3 2
6056.00	Employee Fringe Benefits-Other Protected	-	A 3 2
6057.00	EAP Administrator-Other Protected-Salary	-	A 3 1
6057.10	EAP Administrator-Other Protected-Contracted	-	A 3 2
6058.00	Self Funded Prog Admin-Other Protected-Salary	-	A 3 1
6058.10	Self Funded Prog Admin-Other Protected-Contracted	-	A 3 2
6059.00	Staff Development-Other Protected-Salary	-	A 5 1
6059.10	Staff Development-Other Protected-Contracted	-	A 5 2
6060.00	Real Estate Taxes	22,920.20	A 1 2
6070.00	Personal Property Tax	1,477.18	A 2 2
6080.00	Franchise Tax	-	A 4 2
6090.00	Government Mandated Assessments/Fees	293.00	A 4 2
6091.00	Franchise Permit Fees	72,833.80	A 4 2
6095.00	Home Office Costs-Other Protected	1,807.32	A 4 2
6100.00	Medical Director-Salary	-	A 9 1
6100.10	Medical Director-Contracted	7,700.00	A 9 2
6105.00	Director Of Nursing-Salary	38,952.28	A 9 1
6105.10	Director Of Nursing-Contracted	-	A 9 2

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Name: Residence at Kenningston
 Number: 36-5457
 Cost Report Trial Balance 05/01/01 to 12/31/01

Account Number	Account Description	Account Balance	Reference Wkst Ln Col
6110.00	RN Charge Nurse-Salary	52,153.89	A 16 1
6110.10	RN Charge Nurse-Contracted	-	A 16 2
6115.00	LPN Charge Nurse-Salary	84,214.57	A 16 1
6115.10	LPN Charge Nurse-Contracted	-	A 16 2
6120.00	Registered Nurse-Salary	217,621.07	A 16 1
6120.10	Registered Nurse-Contracted	-	A 16 2
6125.00	Licensed Practical Nurse-Salary	334,244.47	A 16 1
6125.10	Licensed Practical Nurse-Contracted	-	A 16 2
6130.00	Nurse Aides	665,506.00	A 16 1
6135.00	Activities Director-Salary	16,663.85	A 15 1
6135.10	Activities Director-Contracted	-	A 15 2
6140.00	Activities Staff-Salary	29,750.92	A 15 1
6140.10	Activities Staff-Contracted	1,146.43	A 15 2
6145.00	Recreational Therapist For NF's-Salary	-	A 15 1
6145.10	Recreational Therapist For NF's-Contracted	-	A 15 2
6150.00	Program Specialist For ICF's/MR-Salary	-	A 15 1
6150.10	Program Specialist For ICF's/MR-Contracted	-	A 15 2
6155.00	Program Director-Salary	-	A 9 1
6155.10	Program Director-Contracted	-	A 9 2
6160.00	Habilitation Supervisor For NF's-Salary	-	A 15 1
6160.10	Habilitation Supervisor For NF's-Contracted	-	A 15 2
6165.00	Habilitation Supervisor For ICF's/MR-Salary	-	A 15 1
6165.10	Habilitation Supervisor For ICF's/MR-Contracted	-	A 15 2
6170.00	Habilitation Staff-Salary	30,366.49	A 15 1
6170.10	Habilitation Staff-Contracted	5,236.20	A 15 2
6175.00	Psychologist-Salary	-	A 16 1
6175.10	Psychologist-Contracted	10,050.00	A 16 2
6180.00	Psychology Assistant-Salary	-	A 16 1
6180.10	Psychology Assistant-Contracted	-	A 16 2
6185.00	Respiratory Therapist-Salary	-	A 24 1
6185.10	Respiratory Therapist-Contracted	-	A 24 2
6190.00	Social Work/Counseling-Salary	31,810.01	A 13 1
6190.10	Social Work/Counseling-Contracted	-	A 13 2
6195.00	Social Services/Pastoral Care-Salary	6,017.14	A 13 1
6195.10	Social Services/Pastoral Care-Contracted	-	A 13 2
6200.00	Qualified Mental Retardation Professional-Salary	-	A 16 1
6200.10	Qualified Mental Retardation Professional-Contracted	-	A 16 2
6205.00	Quality Assurance-Salary	-	A 16 1
6205.10	Quality Assurance-Contracted	-	A 16 2
6210.00	Consulting And Management Fees-Direct Care	221,282.78	A 16 2
6220.00	Other Direct Care-Specify-Salary	-	A 16 1

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Name: Residence at Kennington
 Number: 36-5457
 Cost Report Trial Balance 05/01/01 to 12/31/01

Account Number	Account Description	Account Balance	Reference Wkst Ln Col
6220.10	Other Direct Care-Specify-Contracted	-	A 16 2
6230.00	Home Office Costs-Direct Care-Salary	-	A 16 1
6230.10	Home Office Costs-Direct Care-Contracted	38,259.89	A 16 2
6300.00	Registered Nurse Purchased Nursing	407.40	A 16 2
6310.00	Licensed Practical Nurse Purchased Nursing	85,142.21	A 16 2
6320.00	Nurse Aides Purchased Nursing	76,143.55	A 16 2
6400.00	In-House Trainer-Salary	-	A 9 1
6400.10	In-House Trainer-Contracted	-	A 9 2
6410.00	Classroom Wages Nurse Aides-Salary	-	A 9 1
6420.00	Clinical Wages Nurse Aides-Salary	-	A 9 1
6430.00	Books And Supplies	-	A 9 2
6440.00	Transportation	-	A 9 2
6450.00	Tuition Payments	-	A 9 2
6455.00	Tuition Reimbursement	-	A 9 2
6460.00	Contractual Payments To Other NF's	-	A 9 2
6470.00	Registration/Application Fees	59.00	A 9 2
6490.00	Employee Fringe Benefits	-	A 3 2
6510.00	Payroll Taxes-Direct Care	137,861.45	A 3 2
6520.00	Workers' Compensation-Direct Care	9,390.67	A 3 2
6530.00	Employee Fringe Benefits-Direct Care	93,267.37	A 3 2
6535.00	EAP Administrator-Direct Care-Salary	-	A 3 1
6535.10	EAP Administrator-Direct Care-Contracted	-	A 3 2
6540.00	Self Funded Prog Admin-Direct Care-Salary	-	A 3 1
6540.10	Self Funded Prog Admin-Direct Care-Contracted	-	A 3 2
6550.00	Staff Development-Direct Care-Salary	-	A 16 1
6550.10	Staff Development-Direct Care-Contracted	1,013.63	A 16 2
6600.00	Physical Therapist NF's-Salary	10,897.25	A 25 1
6600.10	Physical Therapist NF's-Contracted	-	A 25 2
6600.20	Physical Therapist ICF's/MR-Salary	-	A 25 1
6600.30	Physical Therapist ICF's/MR-Contracted	-	A 25 2
6605.00	Physical Therapy Assistant NF's-Salary	14,392.18	A 25 1
6605.10	Physical Therapy Assistant NF's-Contracted	-	A 25 2
6605.20	Physical Therapy Assistant ICF's/MR-Salary	-	A 25 1
6605.30	Physical Therapy Assistant ICF's/MR-Contracted	-	A 25 2
6610.00	Occupational Therapist NF's-Salary	4,324.65	A 26 1
6610.10	Occupational Therapist NF's-Contracted	-	A 26 2
6610.20	Occupational Therapist ICF's/MR-Salary	-	A 26 1
6610.30	Occupational Therapist ICF's/MR-Contracted	-	A 26 2
6615.00	Occupational Therapy Assistant NF's-Salary	10,923.25	A 26 1
6615.10	Occupational Therapy Assistant NF's-Contracted	-	A 26 2
6615.20	Occupational Therapy Assistant ICF's/MR-Salary	-	A 26 1

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Name: Residence at Kennington

Number: 36-5457

Cost Report Trial Balance 05/01/01 to 12/31/01

Account Number	Account Description	Account Balance	Reference Wkst Ln Col
6615.30	Occupational Therapy Assistant ICF's/MR-Contracted	-	A 26 2
6620.00	Speech Therapist NF's-Salary	13,103.94	A 27 1
6620.10	Speech Therapist NF's-Contracted	-	A 27 2
6620.20	Speech Therapist ICF's/MR-Salary	-	A 27 1
6620.30	Speech Therapist ICF's/MR-Contracted	-	A 27 2
6630.00	Audiologist NF's-Salary	-	A 16 1
6630.10	Audiologist NF's-Contracted	-	A 16 2
6630.20	Audiologist ICF's/MR-Salary	-	A 16 1
6630.30	Audiologist ICF's/MR-Contracted	-	A 16 2
6640.00	Payroll Taxes Therapy-NF's	5,048.41	A 3 2
6650.00	Workers' Compensation Therapy-NF's	110.85	A 3 2
6660.00	Employee Fringe Benefits Therapy-NF's	872.69	A 3 2
6665.00	EAP Administrator-Therapy NF's-Salary	-	A 3 1
6665.10	EAP Administrator-Therapy NF's-Contracted	-	A 3 2
6670.00	Self Funded Prog Admin-Therapy NF's-Salary	-	A 3 1
6670.10	Self Funded Prog Admin-Therapy NF's-Contracted	-	A 3 2
6680.00	Staff Development-Therapy NF's-Salary	-	A 25 1
6680.10	Staff Development-Therapy NF's-Contracted	-	A 25 2
7000.00	Dietitian-Salary	-	A 8 1
7000.10	Dietitian-Contracted	-	A 8 2
7005.00	Food Service Supervisor-Salary	20,046.86	A 8 1
7005.10	Food Service Supervisor-Contracted	-	A 8 2
7015.00	Dietary Personnel-Salary	146,590.47	A 8 1
7015.10	Dietary Personnel-Contracted	-	A 8 2
7025.00	Dietary Supplies And Expenses	13,568.97	A 8 2
7030.00	Dietary Minor Equipment	-	A 8 2
7035.00	Dietary Maintenance And Repair	2,431.54	A 8 2
7040.00	Food In-Facility	152,501.49	A 8 2
7041.00	Food Out-Of-Facility	-	A 8 2
7045.00	Employee Meals	-	A 3 2
7050.00	Contract Meals/Contract Meals Personnel	-	A 3 2
7055.00	Enterals-Medicare Billable	12,013.54	A 8 2
7056.00	Enterals-Medicare Non-Billable	-	A 8 2
7060.00	Payroll Taxes-Dietary	15,288.04	A 3 2
7065.00	Workers' Compensation-Dietary	1,049.76	A 3 2
7070.00	Employee Fringe Benefits-Dietary	10,355.44	A 3 2
7075.00	EAP Administrator-Dietary-Salary	-	A 3 1
7075.10	EAP Administrator-Dietary-Contracted	-	A 3 2
7080.00	Self Funded Prog Admin-Dietary-Salary	-	A 3 1
7080.10	Self Funded Prog Admin-Dietary-Contracted	-	A 3 2
7090.00	Staff Development-Dietary-Salary	-	A 8 1

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Name: Residence at Kennington

Number: 36-5457

Cost Report Trial Balance 05/01/01 to 12/31/01

Account Number	Account Description	Account Balance	Reference Wkst Ln Col
7090.10	Staff Development-Dietary-Contracted	23.63	A 8 2
7100.00	Habilitation Supplies	481.43	A 10 2
7105.00	Medical/Habilitation Records-Salary	6,278.57	A 12 1
7105.10	Medical/Habilitation Records-Contracted	1,887.18	A 12 2
7110.00	Pharmaceutical Consultant-Salary	-	A 11 1
7110.10	Pharmaceutical Consultant-Contracted	4,033.14	A 11 2
7115.00	Incontinence Supplies	24,901.49	A 10 2
7120.00	Personal Care Supplies	8,108.10	A 10 2
7125.00	Program Supplies	3,481.23	A 15 2
7200.00	Administrator-Salary	36,566.03	A 4 1
7200.10	Administrator-Contracted	-	A 4 2
7210.00	Other Administrative Personnel-Salary	44,850.11	A 4 1
7210.10	Other Administrative Personnel-Contracted	-	A 4 2
7215.00	Consulting And Management Fees-Indirect Care	41,425.50	A 4 2
7220.00	Office And Administrative Supplies	15,175.17	A 4 2
7225.00	Communications	28,854.59	A 4 2
7230.00	Security Services-Salary	-	A 5 1
7230.10	Security Services-Contracted	780.00	A 5 2
7235.00	Travel And Entertainment	2,197.60	A 4 2
7240.00	Laundry/Housekeeping Supervisor-Salary	19,802.86	A 6 1
7240.10	Laundry/Housekeeping Supervisor-Contracted	-	A 6 2
7245.00	Housekeeping-Salary	113,189.32	A 7 1
7245.10	Housekeeping-Contracted	24,882.79	A 7 2
7250.00	Laundry And Linen-Salary	51,066.79	A 6 1
7250.10	Laundry And Linen-Contracted	12,997.39	A 6 2
7255.00	Universal Precaution Supplies	13,583.77	A 10 2
7260.00	Legal Services	1,736.01	A 4 2
7265.00	Accounting-Salary	-	A 4 1
7265.10	Accounting-Contracted	33,080.81	A 4 2
7270.00	Dues, Subscriptions And Licenses	1,844.83	A 4 2
7275.00	Interest-Other	2.20	A 4 2
7280.00	Insurance	21,178.10	A 1 2
7285.00	Data Services-Salary	-	A 4 1
7285.10	Data Services-Contracted	12,546.00	A 4 2
7290.00	Help Wanted/Informational Advertising	10,267.96	A 4 2
7295.00	Amortization Of Start-Up Costs	-	A 4 2
7300.00	Amortization Of Organizational Costs	-	A 4 2
7305.00	Other Indirect Care-Specify-Salary	-	A 4 1
7305.10	Other Indirect Care-Specify-Contracted	-	A 4 2
7310.00	Home Office Costs-Indirect Care-Salary	-	A 4 1
7310.10	Home Office Costs-Indirect Care-Contracted	62,838.83	A 4 2

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Name: Residence at Kennington

Number: 36-5457

Cost Report Trial Balance 05/01/01 to 12/31/01

Account Number	Account Description	Account Balance	Reference Wkst Ln Col
7320.00	Plant Operations/Maint Supervisor-Salary	20,899.42	A 5 1
7320.10	Plant Operations/Maint Supervisor-Contracted	-	A 5 2
7330.00	Plant Operations And Maintenance-Salary	17,997.18	A 5 1
7340.00	Repair And Maintenance-Other	69,369.91	A 5 2
7350.00	Minor Equipment	21,253.99	A 5 2
7400.00	Leased Equipment	-	A 2 2
7500.00	Payroll Taxes-Indirect Care	28,488.27	A 3 2
7510.00	Workers' Compensation-Indirect Care	2,077.90	A 3 2
7520.00	Employee Fringe Benefits-Indirect Care	19,290.11	A 3 2
7525.00	EAP Administrator-Indirect Care-Salary	-	A 3 1
7525.10	EAP Administrator-Indirect Care-Contracted	-	A 3 2
7530.00	Self Funded Prog Admin-Indirect Care-Salary	-	A 3 1
7530.10	Self Funded Pro Admin-Indirect Care-Contracted	-	A 3 2
7535.00	Staff Development-Indirect Care-Salary	-	A 4 1
7535.10	Staff Development-Indirect Care-Contracted	539.65	A 4 2
8010.00	Depreciation-Building	-	A 1 2
8020.00	Amortization-Land Improvements	-	A 1 2
8030.00	Amortization-Leasehold Improvements	11,224.19	A 1 2
8040.00	Depreciation-Equipment	9,874.08	A 2 2
8050.00	Depreciation-Transportation Equipment	-	A 2 2
8060.00	Lease And Rent-Building	-	A 1 2
8065.00	Lease And Rent-Equipment	36,134.52	A 2 2
8070.00	Interest Expense-Property/Plant/Equipment	-	A 1 2
8080.00	Amortization-Financing Costs	-	A 1 2
8090.00	Home Office Costs-Capital Costs	8,458.98	A 1 2
8110.00	Depreciation-Building	9,866.67	A 1 2
8140.00	Depreciation-Equipment	17,333.33	A 2 2
8170.00	Depreciation-Property/Plant/Equipment	9,888.61	A 2 2
8180.00	Amortization-Financing Costs	-	A 1 2
8195.00	Lease Expense	516,300.40	A 1 2
8210.00	Depreciation-Building	-	A 1 2
8220.00	Amortization-Land Improvements	-	A 1 2
8230.00	Amortization-Leasehold Improvements	-	A 1 2
8240.00	Depreciation-Equipment	-	A 2 2
8250.00	Depreciation-Transportation Equipment	-	A 2 2
8260.00	Lease And Rent-Building	-	A 1 2
8265.00	Lease And Rent-Equipment	-	A 2 2
8270.00	Interest Expense-Property/Plant/Equipment	-	A 1 2
8280.00	Amortization-Financing Costs	-	A 1 2
8290.00	Home Office Costs-Capital Costs	-	A 1 2
8500.00	Depreciation/Amortization-Renovations	-	A 1 2

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Name: Residence at Kennington
Number: 36-5457
Cost Report Trial Balance 05/01/01 to 12/31/01

Account Number	Account Description	Account Balance	Reference Wkst Ln Col
8520.00	Deprec/Amort-Aggregate Held Harmless Renov	-	A 1 2
8540.00	Int Exp-Aggregate Held Harmless Renov	-	A 1 2
8570.00	Interest Expense-Renovations	-	A 1 2
8580.00	Amortization-Finance Costs-Renovations	-	A 1 2
9705.00	Legend Drugs	37,235.30	A 30 2
9710.00	Radiology	67.20	A 21 2
9715.00	Laboratory	8,845.20	A 22 2
9720.00	Oxygen	-	A 24 2
9725.00	Other Non-Reimbursable-Salary-Specify	-	A 63 1
9725.10	Other Non-Reimbursable-Contracted-Specify	72,839.29	A 63 2
9730.00	Late Fees, Fines, Or Penalties	-	A 63 2
9735.00	Federal Income Tax	-	A 63 2
9740.00	State Income Tax	-	A 63 2
9745.00	Local Income Tax	1,000.00	A 63 2
9750.00	Insurance-Officer's Life	-	A 63 2
9755.00	Promotional Advertising And Marketing-Salary	-	A 63 1
9755.10	Promotional Advertising And Marketing-Contracted	5,206.10	A 63 2
9760.00	Contributions And Donations	1,025.00	A 63 2
9765.00	Bad Debt	71,832.68	A 63 2
9770.00	Parenteral Nutrition Therapy	-	A 63 2
	Trial Balance Total	\$ (0.00)	
	Total Revenue	\$ (4,896,061.11)	
	Total Expenses	4,492,084.10	
	Net (Income) / Loss	\$ (403,977.01)	
	Total Assets	\$ 1,368,240.74	
	Total Liabilities	\$ (808,555.38)	
	Total Equity	(155,708.35)	
	Net (Income) / Loss	(403,977.01)	
		\$ (1,368,240.74)	

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Name: Residence at Kennington

Number: 36-5457

Cost Report Trial Balance 01/01/02 to 09/30/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst	Ln	Col
G 01	1001	Petty Cash	\$ 4,230.99	G	1	
G 01	1010-1	Cash In Bank-General Account	540,974.04	G	1	
G 01	1010-2	Cash In Bank-Payroll Account	-	G	1	
G 01	1010-3	Cash In Bank-Savings Account	-	G	1	
G 01	1010-4	Cash In Bank-Imprest Cash Funds	-	G	1	
G 01	1010-5	Cash In Bank-C.D.'s	-	G	1	
G 01	1010-6	Cash In Bank-Money Markets	-	G	1	
G 01	1010-7	Cash In Bank-Resident Funds	500.00	G	1	
G 04	1030-1	Accounts Receivable-Private	8,826.64	G	4	
G 04	1030-2	Accounts Receivable-Medicare	139,885.60	G	4	
G 04	1030-3	Accounts Receivable-Medicaid	157,174.46	G	4	
G 04	1030-4	Accounts Receivable-Other Payors	-	G	4	
G 06	1040	Allowance For Uncollectible Accounts	-	G	6	
G 05	1050	Notes Receivable	-	G	5	
G 06	1060	Allowance For Uncollectible Notes	-	G	6	
G 05	1070-1	Other Receivables-Employees	-	G	5	
G 05	1070-2	Other Receivables-Sundry	-	G	5	
G 04	1080-1	Cost Settlements-Medicare	-	G	4	
G 04	1080-2	Cost Settlements-Medicaid	-	G	4	
G 07	1090 1	Inventories	-	G	7	
G 08	1100-7	Prepaid Expenses	2,990.02	G	8	
G 02	1110-2	Short-Term Investments	-	G	2	
G 26	1120-1	Special Expenses-Telephone System	-	G	26	
G 26	1120-2	Special Expenses-Specialized Medical Equipment	-	G	26	
G 12	1200-1	Land	-	G	12	
G 13	1200-2	Land Improvements	-	G	13	
G 15	1200-3	Building and building improvements	-	G	15	
G 19	1200-4	Equipment	109,885.40	G	19	
G 21	1200-5	Transportation Equipment	-	G	21	
G 17	1200-6	Leasehold Improvements	294,405.54	G	17	
G 31	1200-7	Financing Costs	-	G	31	
G 12	1200-8	Land Acquired on or after 7/93 - change of agreement	-	G	12	
G 15	1200-9	Building/building improvements acquired on or after 7/93	74,000.00	G	15	
G 19	1200-10	Equipment acquired on or after 7/93	130,000.00	G	19	
G 12	1200-11	Land acquired prior to 7/93	-	G	12	
G 13	1200-12	Land Improvements acquired prior to 7/93	-	G	13	
G 15	1200-13	Building and building improvements acquired prior to 7/93	-	G	15	
G 23	1200-14	Equipment acquired prior to 7/93	-	G	23	
G 21	1200-15	Transportation equipment acquired prior to 7/93	-	G	21	
G 17	1200-16	Leasehold improvements acquired prior to 7/93	-	G	17	
G 31	1200-17	Financing cost incurred prior to 7/93	-	G	31	
G 14	1250-1	Accumulated Amortization-Land Improvements	-	G	14	
G 16	1250-2	Accumulated Depreciation Building/Building Improvements	-	G	16	
G 20	1250-3	Accumulated Depreciaiton Equipment	(43,065.74)	G	20	
G 22	1250-4	Accumulated Depreciation Transportaion Equipment	-	G	22	
G 18	1250-5	Accumulated Depreciation Leasehold Improvements	(53,923.69)	G	18	

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Name: Residence at Kennington

Number: 36-5457

Cost Report Trial Balance 01/01/02 to 09/30/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst Ln Col
G 31	1250-6	Accumulated Amortization-Financing Costs	-	G 31
G 16	1250-7	Accumulated Depreciation Building/Building Improvements on or afte	(46,867.01)	G 16
G 20	1250-8	Accumulated Depreciation Equipment Acquired on or after 7/93	(82,333.02)	G 20
G 15	1250-9	Accumulated Depreciation Land Improvements prior to 7/93	-	G 15
G 22	1250-12	Accumulated Depreciation Transportation Equipment prior to 7/93	-	G 22
G 18	1250-13	Accumulated Amortization Leasehold Improvements prior to 7/93	-	G 18
G 31	1250-14	Accumulated Amortization-Financing Costs prior to 7/93	-	G 31
G 17	1300-1	Renovations-Building And Improvements	-	G 17
G 17	1300-2	Renovations-Equipment	-	G 17
G 17	1300-3	Renovations-Leasehold Improvements	-	G 17
G 31	1300-4	Renovations-Financing Costs	-	G 31
G 16	1300-5	Renovations - Building/Building Improvements prior to 7/93	-	G 16
G 14	1300-6	Renovations - Equipment acquired prior to 7/93	-	G 14
G 17	1300-7	Renovations - Leasehold Improvements prior to 7/93	-	G 17
G 31	1300-8	Renovations - Financing Cost-issuing bonds/underwriting fees/closing	-	G 31
G 17	1350-1	Accumulated Depreciation Renov-Bldg And Impr	-	G 17
G 17	1350-2	Accumulated Depreciation Renov-Equipment	-	G 17
G 17	1350-3	Accumulated Amortization Renov-Leasehold Improvements	-	G 17
G 17	1350-4	Accumulated Amortization Renov-Financing costs	-	G 17
G 17	1350-5	Accumulated Depreciation Renov-Bldg And Impr prior to 7/93	-	G 17
G 17	1350-6	Accumulated Depreciation Renov-Equipment prior to 7/93	-	G 17
G 18	1350-7	Accumulated Amortization Renov-Leasehold Improvements > 7/93	-	G 18
G 31	1350-8	Accumulated Amortization Renov-Financing costs > 7/93	-	G 31
G 28	1400-1	Certificates of Deposits	-	G 28
G 28	1400-2	U.S. Government Securities	-	G 28
G 28	1400-3	Savings Account	-	G 28
G 28	1400-4	Marketable Securities	-	G 28
G 28	1400-5	Cash Surrender Value Of Life Insurance	-	G 28
G 28	1400-6	Replacement Reserve	-	G 28
G 28	1400-7	Funded Depreciation	-	G 28
G 29	1410-1	Workers' Compensation Deposit	-	G 29
G 29	1410-2	Lease Deposits	-	G 29
G 29	1410-3	Deposits-Other	-	G 29
G 30	1420-1	Due From Officers	-	G 30
G 30	1420-2	Due From Owners	-	G 30
G 30	1420-2	Due From Affiliates	-	G 30
G 31	1420-2	Memberships	-	G 31
G 31	1430-1	Escrow Accounts	-	G 31
G 31	1430-2	Deferred Loan Costs	-	G 31
G 31	1430-2	Deferred Finance Charges	-	G 31
G 31	1430-3	Organizational Costs	-	G 31
G 31	1430-4	Goodwill	-	G 31
G 31	1430-5	Start-Up Costs	-	G 31
G 31	1430-5	Restricted Funds	-	G 31
G 28	1440	Notes Receivable-Long-Term	-	G 28
G 34	2010-1	Accounts Payable-Trade	(477,859.66)	G 34

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Name: Residence at Kennington
Number: 36-5457
Cost Report Trial Balance 01/01/02 to 09/30/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst Ln Col
G 34	2010-2	Accounts Payable-Residents Deposits	3,202.28	G 34
G 34	2010-3	Accounts Payable-Resident Funds	-	G 34
G 34	2020-1	Cost Settlements-Medicare	-	G 34
G 34	2020-2	Cost Settlements-Medicaid	-	G 34
G 37	2030-1	Notes Payable-Vendors	-	G 37
G 37	2030-2	Notes Payable-Bank	(132,210.42)	G 37
G 37	2030-3	Notes Payable-Other	-	G 37
G 37	2040	Current Portion Long Term Debt	-	G 37
G 37	2040	Current Portion-Bonds	-	G 37
G 37	2040	Current Portion-Notes Payable	-	G 37
G 37	2040	Current Portion-Construction Loans	-	G 37
G 37	2040	Current Portion-Capital Lease Obligations	-	G 37
G 35	2050-1	Accrued Salaries & Wages	(73,549.36)	G 35
G 35	2050-2	Accrued Vacations	-	G 35
G 35	2050-3	Accrued Sick Leave	-	G 35
G 35	2050-4	Accrued Bonuses	-	G 35
G 35	2050-5	Accrued Pensions	-	G 35
G 36	2050-6	Accrued Profit Sharing Contribution	(697.24)	G 36
G 36	2060-1	Tax Withheld-Federal Income Tax	-	G 36
G 36	2060-2	Tax Withheld-FICA/Medicare Withheld	-	G 36
G 36	2060-3	Tax Withheld-State Income Tax	-	G 36
G 36	2060-4	Tax Withheld-City Income Tax	-	G 36
G 36	2060-5	Employer's Portion Of FICA/Medicare	-	G 36
G 36	2060-6	Group Insurance Premium Withheld	(58,401.67)	G 36
G 36	2060-7	Accrued SUTA	-	G 36
G 36	2060-8	Accrued FUTA	-	G 36
G 36	2060-9	Accrued Workers' Compensation	(6,373.79)	G 36
G 36	2060-10	Accrued Union Dues	-	G 36
G 40	2080-1	Taxes Payable-Real Estate	(25,602.48)	G 40
G 40	2080-2	Taxes Payable-Personal Property	-	G 40
G 40	2080-3	Taxes Payable-Federal Income Tax	-	G 40
G 40	2080-4	Taxes Payable-State Income/Franchise Tax	-	G 40
G 40	2080-5	Taxes Payable-Local Income Tax	-	G 40
G 40	2080-6	Taxes Payable-State Sales Tax	-	G 40
G 40	2080-7	Taxes Payable-Other Tax	-	G 40
G 40	2090-1	Accrued Interest	-	G 40
G 34	2090-2	Dividends Payable	-	G 34
G 40	2090-3	Other Liabilities	(401,786.04)	G 40
G 40	2090-4	Franchise Fee Permit	-	G 40
G 43	2410-1	Long-Term Debt-Mortgage	-	G 43
G 43	2410-2	Long-Term Debt-Bonds	-	G 43
G 43	2410-3	Long-Term Debt-Notes Payable	(73,660.12)	G 43
G 43	2410-4	Long-Term Debt-Construction Loans	-	G 43
G 43	2410-5	Long-Term Debt-Capital Lease Obligations	-	G 43
G 43	2410-6	Long-Term Debt - Life Insurance policy loan	-	G 43
G 46	2420	Related Party Loans-Interest Allowable - Medicare	-	G 46

Case No.
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HHS Ex. 1

Name: Residence at Kennington
 Number: 36-5457
 Cost Report Trial Balance 01/01/02 to 09/30/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst Ln Col
G 46	2430	Related Party Loans-Interest Non-Allowable - Medicare	-	G 46
G 46	2440	Non-Interest Bearing Loans From Owners	458,104.90	G 46
G 39	2450-1	Deferred Revenue	-	G 39
G 47	2450-2	Deferred Federal Income Taxes	-	G 47
G 47	2450-3	Deferred State Income Taxes	-	G 47
G 47	2450-4	Deferred Local Income Taxes	-	G 47
G 51	3000-3	Fund Balance	-	G 51
G 51	3000-3	Retained Earnings	(732,629.36)	G 51
G 51	3000-4	Proprietorship Capital-Owner	-	G 51
G 51	3000-4	Proprietorship Drawings-Owner	-	G 51
G 51	3000-6	Net Profit(Loss) YTD	-	G 51
G 51	3000-2	Partnership Capital	-	G 51
G 51	3000-4	Partnership Drawings	673,794.00	G 51
G 51	3000-1	Capital Stock-Par Or Stated Value	(850.00)	G 51
G 51	3000-1	Capital In Excess Of Par/Stated Value	-	G 51
G 51	3000-5	Treasury Stock	-	G 51
G 51	3000-2	Additional Contributed Capital	-	G 51
G2 01	5010	Room & Board-Private	(313,603.00)	G-2 1
G2 01	5011	Room & Board-Medicare	(180,382.00)	G-2 1
G2 01	5012	Room & Board-Medicaid	(3,522,893.94)	G-2 1
G2 01	5013	Room & Board-Veterans	-	G-2 1
G2 01	5014	Room & Board-Other	(33,872.00)	G-2 1
C 2500 1	5020	Physical Therapy	(49,843.38)	G-2 6
C 2600 1	5030	Occupational Therapy	(38,634.05)	G-2 6
C 2700 1	5040	Speech Therapy	(18,309.06)	G-2 6
C 2700 1	5050	Audiology Therapy	-	G-2 6
C 2400 1	5060	Respiratory Therapy	-	G-2 6
C 2900 3	5070-1	Medical Supplies-Medicare B-Medicaid	-	G-2 6
C 2900 3	5070-2	Medical Supplies-Medicare B-Other	-	G-2 6
C 2900 1	5070-3	Medical Supplies-Private	-	G-2 6
C 2900 1	5070-4	Medical Supplies-Medicare A	(15,323.56)	G-2 6
C 2900 1	5070-5	Medical Supplies-Veterans	-	G-2 6
C 2900 1	5070-6	Medical Supplies-Other	-	G-2 6
C 2900 1	5070-7	Medical Supplies-Medicaid	-	G-2 6
C 2900 1	5080	Medical Supplies-Routine	-	G-2 6
C 3300 3	5090-1	Medical Minor Equipment-Medicare B-Medicaid	-	G-2 6
C 3300 3	5090-2	Medical Minor Equipment-Medicare B-Other	-	G-2 6
C 3300 1	5090-3	Medical Minor Equipment-Private	-	G-2 6
C 3300 2	5090-4	Medical Minor Equipment-Medicare A	-	G-2 6
C 3300 1	5090-5	Medical Minor Equipment-Veterans	-	G-2 6
C 3300 1	5090-6	Medical Minor Equipment-Other	-	G-2 6
C 3300 1	5090-7	Medical Minor Equipment-Medicaid	-	G-2 6
C 3300 1	5100	Medical Minor Equipment-Routine	-	G-2 6
G2 01	5110-1	Enteral Nutrition Therapy-Medicare B-Medicaid	-	G-2 1
G2 01	5110-2	Enteral Nutrition Therapy-Medicare B-Other	-	G-2 1
G2 01	5110-3	Enteral Nutrition Therapy-Private	-	G-2 1

Case No.
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 HHS Ex. 1

Name: Residence at Kennington
 Number: 36-5457
 Cost Report Trial Balance 01/01/02 to 09/30/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst Ln Col
G2 01	5110-4	Enteral Nutrition Therapy-Medicare A	-	G-2 1
G2 01	5110-5	Enteral Nutrition Therapy-Veterans	-	G-2 1
G2 01	5110-6	Enteral Nutrition Therapy-Other	-	G-2 1
G2 01	5110-7	Enteral Nutrition Therapy-Medicaid	-	G-2 1
G2 01	5120	Enteral Nutrition Therapy-Routine	-	G-2 1
G2 01	5130	Habilitation Supplies	-	G-2 1
G2 01	5140	Incontinence Supplies	-	G-2 1
G3 14	5150	Personal Care	-	G-3 14
G3 14	5160	Laundry Service-Routine	-	G-3 14
G3 14	5310	Dry Cleaning Service	-	G-3 14
G3 09	5320	Communications	-	G-3 9
G3 15	5330	Meals	-	G-3 15
G3 23	5340	Barber And Beauty	-	G-3 23
G3 17	5350	Personal Purchases-Residents	-	G-3 17
C 2100 2	5360	Radiology	(3,104.56)	G-2 6
C 2200 2	5370	Laboratory	(5,319.78)	G-2 6
C 2400 1	5380	Oxygen	-	G-2 6
C 3000 1	5390	Legend Drugs	(127,091.27)	G-2 6
G3 25	5400	Other Specify:	(51,450.96)	G-3 25
G3 25	5510	Management Services	-	G-3 25
G3 12	5520	Cash Discounts	-	G-3 12
G3 12	5530	Rebates And Refunds	-	G-3 12
G3 21	5540	Gift Shop	-	G-3 21
G3 22	5550	Vending Machine Revenues	-	G-3 22
G3 22	5555	Vending Machine Commissions	-	G-3 22
G3 23	5560	Rental-Space	-	G-3 23
G3 23	5570	Rental-Equipment	-	G-3 23
G3 23	5580	Rental-Other	-	G-3 23
G3 08	5590	Interest Income-Working Capital	(4.61)	G-3 8
G3 08	5600	Interest Income-Restricted Funds	-	G-3 8
G3 08	5610	Interest Income-Funded Depreciation	-	G-3 8
G3 08	5620	Interest Income-Related Party Revenue	-	G-3 8
G3 08	5625	Interest Income-Contributions	-	G-3 8
G3 07	5630	Endowments	-	G-3 7
G3 25	5640	Gain/Loss On Disposal Of Assets	-	G-3 25
G3 25	5650	Gain/Loss On Sale Of Investments	-	G-3 25
G3 20	5660	Nurse Aide Training Program Revenue	-	G-3 20
G3 07	5670	Unrestricted Contributions	-	G-3 7
G3 02	5710	Contractual Allowance-Medicare-Room & Board	(196,690.86)	G-3 2
G3 02	5710	Contractual Allowance-Medicare-Ancillary	200,122.99	G-3 2
G2 01	5720	Contractual Allowance-Medicaid-Room & Board	(1,021,084.16)	G-3 2
G3 02	5720	Contractual Allowance-Medicaid-Ancillary	(1,115.80)	G-3 2
G2 01	5730	Contractual Allowance-Other-Room & Board	(17,702.37)	G-3 2
G3 02	5730	Contractual Allowance-Other-Ancillary	3,717.75	G-3 2
G3 02	5740	Charity Allowance	-	G-3 2
A 2900 2	6000	Medical Supplies-Medicare Billable	16,092.05	A 29 2

Name: Residence at Kenningston
 Number: 36-5457
 Cost Report Trial Balance 01/01/02 to 09/30/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst Ln Col
A 1000 2	6001	Medical Supplies-Medicare Non-Billable	86,903.19	A 10 2
A 1000 2	6003	Oxygen-Emergency Stand-By	513.53	A 10 2
A 3300 2	6005	Medical Minor Equipment-Medicare Billable	-	A 33 2
A 1000 2	6006	Medical Minor Equipment-Medicare Non-Billable	375.58	A 10 2
A 1000 2	6010	Prior Authorized Medical Equipment	-	A 10 2
A 0500 2	6020	Heat, Light, Power	55,370.12	A 5 2
A 0500 1	6030-1	Water And Sewage-Salary	-	A 5 1
A 0500 2	6030-2	Water And Sewage-Contracted	13,039.57	A 5 2
A 0500 2	6040	Trash And Refuse Removal	8,917.35	A 5 2
A 0500 2	6050	Hazardous Medical Waste Collection	8,546.14	A 5 2
A 0300 2	6054	Payroll Taxes-Other Protected	-	A 3 2
A 0300 2	6055	Workers' Compensation-Other Protected	-	A 3 2
A 0300 2	6056	Employee Fringe Benefits-Other Protected	-	A 3 2
A 0300 1	6057-1	EAP Administrator-Other Protected-Salary	-	A 3 1
A 0300 2	6057-2	EAP Administrator-Other Protected-Contracted	-	A 3 2
A 0300 1	6058-1	Self Funded Prog Admin-Other Protected-Salary	-	A 3 1
A 0300 2	6058-2	Self Funded Prog Admin-Other Protected-Contracted	-	A 3 2
A 0500 1	6059-1	Staff Development-Other Protected-Salary	-	A 5 1
A 0500 2	6059-2	Staff Development-Other Protected-Contracted	-	A 5 2
A 0100 2	6060	Real Estate Taxes	25,602.48	A 1 2
A 0200 2	6070	Personal Property Tax	1,097.34	A 2 2
A 0400 2	6080	Franchise Tax	-	A 4 2
A 0400 2	6090	Government Mandated Assessments/Fees	1,664.00	A 4 2
A 0400 2	6091	Franchise Permit Fees	29,757.00	A 4 2
A 0400 2	6095	Home Office Costs-Other Protected	301.79	A 4 2
A 0900 1	6100-1	Medical Director-Salary	-	A 9 1
A 0900 2	6100-2	Medical Director-Contracted	5,950.00	A 9 2
A 0900 1	6105-1	Director Of Nursing-Salary	34,855.43	A 9 1
A 0900 2	6105-2	Director Of Nursing-Contracted	-	A 9 2
A 1600 1	6110-1	RN Charge Nurse-Salary	32,740.75	A 16 1
A 1600 2	6110-2	RN Charge Nurse-Contracted	-	A 16 2
A 1600 1	6115-1	LPN Charge Nurse-Salary	108,407.61	A 16 1
A 1600 2	6115-2	LPN Charge Nurse-Contracted	-	A 16 2
A 1600 1	6120-1	Registered Nurse-Salary	232,870.34	A 16 1
A 1600 2	6120-2	Registered Nurse-Contracted	-	A 16 2
A 1600 1	6125-1	Licensed Practical Nurse-Salary	426,842.45	A 16 1
A 1600 2	6125-2	Licensed Practical Nurse-Contracted	-	A 16 2
A 1600 1	6130	Nurse Aides	818,299.61	A 16 1
A 1500 1	6135-1	Activities Director-Salary	20,669.99	A 15 1
A 1500 2	6135-2	Activities Director-Contracted	-	A 15 2
A 1500 1	6140-1	Activities Staff-Salary	32,573.18	A 15 1
A 1500 2	6140-2	Activities Staff-Contracted	1,041.76	A 15 2
A 1500 1	6145-1	Recreational Therapist For NF's-Salary	-	A 15 1
A 1500 2	6145-2	Recreational Therapist For NF's-Contracted	-	A 15 2
A 1500 1	6145-2	Program Specialist For ICF's/MR-Salary	-	A 15 1
A 1500 2	6145-2	Program Specialist For ICF's/MR-Contracted	-	A 15 2

Case No.
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 HHS Ex. 1

Name: Residence at Kennington

Number: 36-6457

Cost Report Trial Balance 01/01/02 to 09/30/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst Ln Col
A 0900 1	6155-1	Program Director-Salary	-	A 9 1
A 0900 2	6155-2	Program Director-Contracted	-	A 9 2
A 1500 1	6160-1	Habilitation Supervisor For NF's-Salary	-	A 15 1
A 1500 2	6160-2	Habilitation Supervisor For NF's-Contracted	-	A 15 2
A 1500 1	6160-2	Habilitation Supervisor For ICF's/MR-Salary	-	A 15 1
A 1500 2	6160-2	Habilitation Supervisor For ICF's/MR-Contracted	-	A 15 2
A 1500 1	6170-1	Habilitation Staff-Salary	38,012.71	A 15 1
A 1500 2	6170-2	Habilitation Staff-Contracted	11,265.90	A 15 2
A 1600 1	6175-1	Psychologist-Salary	-	A 16 1
A 1600 2	6175-2	Psychologist-Contracted	12,600.00	A 16 2
A 1600 1	6180-1	Psychology Assistant-Salary	-	A 16 1
A 1600 2	6180-2	Psychology Assistant-Contracted	-	A 16 2
A 2400 1	6185-1	Respiratory Therapist-Salary	-	A 24 1
A 2400 2	6185-2	Respiratory Therapist-Contracted	-	A 24 2
A 1300 1	6190-1	Social Work/Counseling-Salary	35,327.98	A 13 1
A 1300 2	6190-2	Social Work/Counseling-Contracted	-	A 13 2
A 1300 1	6195-1	Social Services/Pastoral Care-Salary	-	A 13 1
A 1300 2	6195-2	Social Services/Pastoral Care-Contracted	-	A 13 2
A 1600 1	6200-1	Qualified Mental Retardation Professional-Salary	-	A 16 1
A 1600 2	6200-2	Qualified Mental Retardation Professional-Contracted	-	A 16 2
A 1600 1	6205-1	Quality Assurance-Salary	-	A 16 1
A 1600 2	6205-2	Quality Assurance-Contracted	-	A 16 2
A 1600 2	6210	Consulting And Management Fees-Direct Care	138,278.34	A 16 2
A 1600 1	6220-1	Other Direct Care-Specify-Salary	-	A 16 1
A 1600 2	6220-2	Other Direct Care-Specify-Contracted	-	A 16 2
A 1600 1	6230-1	Home Office Costs-Direct Care-Salary	-	A 16 1
A 1600 2	6230-2	Home Office Costs-Direct Care-Contracted	35,649.13	A 16 2
A 1600 2	6300	Registered Nurse Purchased Nursing	701.20	A 16 2
A 1600 2	6310	Licensed Practical Nurse Purchased Nursing	73,898.39	A 16 2
A 1600 2	6320	Nurse Aides Purchased Nursing	52,784.27	A 16 2
A 0900 1	6400-1	In-House Trainer-Salary	-	A 9 1
A 0900 2	6400-2	In-House Trainer-Contracted	-	A 9 2
A 0900 1	6410	Classroom Wages Nurse Aides-Salary	-	A 9 1
A 0900 1	6420	Clinical Wages Nurse Aides-Salary	-	A 9 1
A 0900 2	6430	Books And Supplies	37.02	A 9 2
A 0900 2	6440	Transportation	-	A 9 2
A 0900 2	6450	Tuition Payments	-	A 9 2
A 0900 2	6455	Tuition Reimbursement	-	A 9 2
A 0900 2	6460	Contractual Payments To Other NF's	-	A 9 2
A 0900 2	6470	Registration/Application Fees	306.00	A 9 2
A 0300 2	6490	Employee Fringe Benefits	-	A 3 2
A 0300 2	6510	Payroll Taxes-Direct Care	154,547.89	A 3 2
A 0300 2	6520	Workers' Compensation-Direct Care	15,604.35	A 3 2
A 0300 2	6530	Employee Fringe Benefits-Direct Care	115,691.74	A 3 2
A 0300 1	6535-1	EAP Administrator-Direct Care-Salary	-	A 3 1
A 0300 2	6535-2	EAP Administrator-Direct Care-Contracted	-	A 3 2

Case No.
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HHS Ex. 1

Name: Residence at Kennington

Number: 36-5457

Cost Report Trial Balance 01/01/02 to 09/30/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst Ln Col
A 0300 1	6540-1	Self Funded Prog Admin-Direct Care-Salary	-	A 3 1
A 0300 2	6540-2	Self Funded Prog Admin-Direct Care-Contracted	-	A 3 2
A 1600 1	6550-1	Staff Development-Direct Care-Salary	-	A 16 1
A 1600 2	6550-2	Staff Development-Direct Care-Contracted	5,154.70	A 16 2
A 2500 1	6600-1	Physical Therapist NF's-Salary	14,731.95	A 25 1
A 2500 2	6600-2	Physical Therapist NF's-Contracted	-	A 25 2
A 2500 1	6600-1	Physical Therapist ICF's/MR-Salary	-	A 25 1
A 2500 2	6600-2	Physical Therapist ICF's/MR-Contracted	-	A 25 2
A 2500 1	6605-1	Physical Therapy Assistant NF's-Salary	16,081.87	A 25 1
A 2500 2	6605-2	Physical Therapy Assistant NF's-Contracted	-	A 25 2
A 2500 1	6605-1	Physical Therapy Assistant ICF's/MR-Salary	-	A 25 1
A 2500 2	6605-2	Physical Therapy Assistant ICF's/MR-Contracted	-	A 25 2
A 2600 1	6610-1	Occupational Therapist NF's-Salary	7,614.44	A 26 1
A 2600 2	6610-2	Occupational Therapist NF's-Contracted	-	A 26 2
A 2600 1	6610-1	Occupational Therapist ICF's/MR-Salary	-	A 26 1
A 2600 2	6610-2	Occupational Therapist ICF's/MR-Contracted	-	A 26 2
A 2600 1	6615-1	Occupational Therapy Assistant NF's-Salary	10,199.78	A 26 1
A 2600 2	6615-2	Occupational Therapy Assistant NF's-Contracted	-	A 26 2
A 2600 1	6615-1	Occupational Therapy Assistant ICF's/MR-Salary	-	A 26 1
A 2600 2	6615-2	Occupational Therapy Assistant ICF's/MR-Contracted	-	A 26 2
A 2700 1	6620-1	Speech Therapist NF's-Salary	9,793.12	A 27 1
A 2700 2	6620-2	Speech Therapist NF's-Contracted	-	A 27 2
A 2700 1	6620-1	Speech Therapist ICF's/MR-Salary	-	A 27 1
A 2700 2	6620-2	Speech Therapist ICF's/MR-Contracted	-	A 27 2
A 1600 1	6630-1	Audiologist NF's-Salary	-	A 16 1
A 1600 2	6630-2	Audiologist NF's-Contracted	-	A 16 2
A 1600 1	6630-1	Audiologist ICF's/MR-Salary	-	A 16 1
A 1600 2	6630-2	Audiologist ICF's/MR-Contracted	-	A 16 2
A 0300 2	6640	Payroll Taxes Therapy-NF's	5,502.93	A 3 2
A 0300 2	6650	Workers' Compensation Therapy-NF's	162.12	A 3 2
A 0300 2	6660	Employee Fringe Benefits Therapy-NF's	3,286.55	A 3 2
A 0300 1	6665-1	EAP Administrator-Therapy NF's-Salary	-	A 3 1
A 0300 2	6665-2	EAP Administrator-Therapy NF's-Contracted	-	A 3 2
A 0300 1	6670-1	Self Funded programs admin therapy - NF's Salary	-	A 3 1
A 0300 2	6670-2	Self Funded programs admin therapy - NF's Contract	-	A 3 2
A 2500 1	6680-1	Staff Development-Therapy NF's-Salary	-	A 25 1
A 2500 2	6680-2	Staff Development-Therapy NF's-Contracted	-	A 25 2
A 0800 1	7000-1	Dietitian-Salary	-	A 8 1
A 0800 2	7000-2	Dietitian-Contracted	-	A 8 2
A 0800 1	7005-1	Food Service Supervisor-Salary	22,635.59	A 8 1
A 0800 2	7005-2	Food Service Supervisor-Contracted	-	A 8 2
A 0800 1	7015-1	Dietary Personnel-Salary	166,839.14	A 8 1
A 0800 2	7015-2	Dietary Personnel-Contracted	-	A 8 2
A 0800 2	7025	Dietary Supplies And Expenses	14,032.07	A 8 2
A 0800 2	7030	Dietary Minor Equipment	-	A 8 2
A 0800 2	7035	Dietary Maintenance And Repair	3,780.24	A 8 2

Case No.
C-1-01-526
HHS Ex. 1

Name: Residence at Kennington

Number: 36-5457

Cost Report Trial Balance 01/01/02 to 09/30/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst	In	Col
A 0800 2	7040	Food In-Facility	158,069.81	A	8	2
A 0800 2	7041	Food Out-Of-Facility	-	A	8	2
A 0800 2	7045	Employee Meals	-	A	3	2
A 0800 2	7050	Contract Meals/Contract Meals Personnel	-	A	3	2
A 0800 2	7055	Enterals-Medicare Billable	17,158.46	A	8	2
A 0800 2	7056	Enterals-Medicare Non-Billable	-	A	8	2
A 0300 2	7060	Payroll Taxes-Dietary	14,717.48	A	3	2
A 0300 2	7065	Workers' Compensation-Dietary	1,759.55	A	3	2
A 0300 2	7070	Employee Fringe Benefits-Dietary	12,950.15	A	3	2
A 0300 1	7075-1	EAP Administrator-Dietary-Salary	-	A	3	1
A 0300 2	7075-2	EAP Administrator-Dietary-Contracted	-	A	3	2
A 0300 1	7080-1	Self Funded Prog Admin-Dietary-Salary	-	A	3	1
A 0300 2	7080-2	Self Funded Prog Admin-Dietary-Contracted	-	A	3	2
A 0800 1	7090-1	Staff Development-Dietary-Salary	-	A	8	1
A 0800 2	7090-2	Staff Development-Dietary-Contracted	57.78	A	8	2
A 1000 2	7100	Habilitation Supplies	1,105.01	A	10	2
A 1200 1	7105-1	Medical/Habilitation Records Salary	14,432.13	A	12	1
A 1200 2	7105-2	Medical/Habilitation Records-Contracted	2,575.36	A	12	2
A 1100 1	7110-1	Pharmaceutical Consultant-Salary	-	A	11	1
A 1100 2	7110-2	Pharmaceutical Consultant-Contracted	4,690.00	A	11	2
A 1000 2	7115	Incontinence Supplies	26,676.85	A	10	2
A 1000 2	7120	Personal Care Supplies	10,393.21	A	10	2
A 1500 2	7125	Program Supplies	2,597.90	A	15	2
A 0400 1	7200-1	Administrator-Salary	41,250.34	A	4	1
A 0400 2	7200-2	Administrator-Contracted	-	A	4	2
A 0400 1	7210-1	Other Administrative Personnel-Salary	41,838.30	A	4	1
A 0400 2	7210-2	Other Administrative Personnel-Contracted	-	A	4	2
A 0400 2	7215	Consulting And Management Fees-Indirect Care	55,194.19	A	4	2
A 0400 2	7220	Office And Administrative Supplies	17,623.11	A	4	2
A 0400 2	7225	Communications	27,651.72	A	4	2
A 0500 1	7230-1	Security Services-Salary	-	A	5	1
A 0500 2	7230-2	Security Services-Contracted	1,531.46	A	5	2
A 0400 2	7235	Travel And Entertainment	1,038.50	A	4	2
A 0600 1	7240-1	Laundry/Housekeeping Supervisor-Salary	24,074.13	A	6	1
A 0600 2	7240-2	Laundry/Housekeeping Supervisor-Contracted	-	A	6	2
A 0700 1	7245-1	Housekeeping-Salary	115,964.72	A	7	1
A 0700 2	7245-2	Housekeeping-Contracted	23,235.44	A	7	2
A 0600 1	7250-1	Laundry And Linen-Salary	60,867.13	A	6	1
A 0600 2	7250-2	Laundry And Linen-Contracted	17,969.98	A	6	2
A 1000 2	7255	Universal Precaution Supplies	14,608.98	A	10	2
A 0400 2	7260	Legal Services	3,070.08	A	4	2
A 0400 1	7265-1	Accounting-Salary	-	A	4	1
A 0400 2	7265-2	Accounting-Contracted	14,056.96	A	4	2

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Name: Residence at Kennington
 Number: 36-5457
 Cost Report Trial Balance 01/01/02 to 09/30/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst Ln Col
A 0400 2	7270	Dues, Subscriptions And Licenses	8,241.51	A 4 2
A 0400 2	7275	Interest-Other	-	A 4 2
A 0100 2	7280	Insurance	27,055.44	A 1 2
A 0400 1	7285-1	Data Services-Salary	-	A 4 1
A 0400 2	7285-2	Data Services-Contracted	18,581.53	A 4 2
A 0400 2	7290	Help Wanted/Informational Advertising	8,032.97	A 4 2
A 0400 2	7295	Amortization Of Start-Up Costs	-	A 4 2
A 0400 2	7300	Amortization Of Organizational Costs	-	A 4 2
A 0400 1	7305-1	Other Indirect Care-Specify-Salary	-	A 4 1
A 0400 2	7305-2	Other Indirect Care-Specify-Contracted	-	A 4 2
A 0400 1	7310-1	Home Office Costs-Indirect Care-Salary	-	A 4 1
A 0400 2	7310-2	Home Office Costs-Indirect Care-Contracted	82,376.00	A 4 2
A 0500 1	7320-1	Plant Operations/Maint Supervisor-Salary	22,852.00	A 5 1
A 0500 2	7320-2	Plant Operations/Maint Supervisor-Contracted	-	A 5 2
A 0500 1	7330	Plant Operations And Maintenance-Salary	19,454.59	A 5 1
A 0500 2	7340	Repair And Maintenance-Other	56,128.20	A 5 2
A 0500 2	7350	Minor Equipment	21,351.29	A 5 2
A 0200 2	7400	Leased Equipment	-	A 2 2
A 0300 2	7500	Payroll Taxes-Indirect Care	29,315.31	A 3 2
A 0300 2	7510	Workers' Compensation-Indirect Care	2,959.90	A 3 2
A 0300 2	7520	Employee Fringe Benefits-Indirect Care	18,989.35	A 3 2
A 0300 1	7525-1	EAP Administrator-Indirect Care-Salary	-	A 3 1
A 0300 2	7525-2	EAP Administrator-Indirect Care-Contracted	-	A 3 2
A 0300 1	7530-1	Self Funded Prog Admin-Indirect Care-Salary	-	A 3 1
A 0300 2	7530-2	Self Funded Pro Admin-Indirect Care-Contracted	-	A 3 2
A 0400 1	7535-1	Staff Development-Indirect Care-Salary	-	A 4 1
A 0400 2	7535-2	Staff Development-Indirect Care-Contracted	257.42	A 4 2
A 0100 2	8010	Depreciation-Building	-	A 1 2
A 0100 2	8020	Amortization-Land Improvements	-	A 1 2
A 0100 2	8030	Amortization-Leasehold Improvements	17,565.70	A 1 2
A 0200 2	8040	Depreciation-Equipment	19,172.71	A 2 2
A 0200 2	8050	Depreciation-Transportation Equipment	-	A 2 2
A 0100 2	8060	Lease And Rent-Building	-	A 1 2
A 0200 2	8065	Lease And Rent-Equipment	-	A 2 2
A 0100 2	8070	Interest Expense-Property/Plant/Equipment	-	A 1 2
A 0100 2	8080	Amortization-Financing Costs	-	A 1 2
A 0100 2	8090	Home Office Costs-Capital Costs	8,831.59	A 1 2
A 0100 2	8110	Depreciation-Building	11,100.01	A 1 2
A 0200 2	8140	Depreciation-Equipment	19,500.02	A 2 2
A 0200 2	8170	Depreciation-Property/Plant/Equipment	4,487.34	A 2 2
A 0100 2	8180	Amortization-Financing Costs	-	A 1 2
A 0100 2	8195	Lease Expense	580,837.95	A 1 2

Case No.
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Name: Residence at Kenningston
Number: 36-5457
Cost Report Trial Balance 01/01/02 to 09/30/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst	Ln	Col
A 0100 2	8195	Depreciation-Building	-	A	1	2
A 0100 2	8195	Amortization-Land Improvements	-	A	1	2
A 0100 2	8195	Amortization-Leaschold Improvements	-	A	1	2
A 0200 2	8195	Depreciation-Equipment	-	A	2	2
A 0200 2	8195	Depreciation-Transportation Equipment	-	A	2	2
A 0100 2	8195	Lease And Rent-Building	-	A	1	2
A 0200 2	8195	Lease And Rent-Equipment	-	A	2	2
A 0100 2	8195	Interest Expense-Property/Plant/Equipment	-	A	1	2
A 0100 2	8195	Amortization-Financing Costs	-	A	1	2
A 0100 2	8195	Home Office Costs-Capital Costs	-	A	1	2
A 0100 2	8500	Depreciation/Amortization-Renovations	-	A	1	2
A 0100 2	8500	Deprec/Amort-Aggregate Held Harmless Renov	-	A	1	2
A 0100 2	8500	Int Exp-Aggregate Held Harmless Renov	-	A	1	2
A 0100 2	8570	Interest Expense-Renovations	-	A	1	2
A 0100 2	8580	Amortization-Finance Costs-Renovations	-	A	1	2
A 3000 2	9705	Legend Drugs	92,779.71	A	30	2
A 2100 2	9710	Radiology	1,271.76	A	21	2
A 2200 2	9715	Laboratory	8,831.60	A	22	2
A 2400 2	9720	Oxygen	-	A	24	2
A 6300 1	9725-1	Other Non-Reimbursable-Salary-Specify	-	A	63	1
A 6300 2	9725-2	Other Non-Reimbursable-Contracted-Specify	244,169.64	A	63	2
A 6300 2	9730	Late Fees, Fines, Or Penalties	2,553.77	A	63	2
A 6300 2	9735	Federal Income Tax	-	A	63	2
A 6300 2	9740	State Income Tax	-	A	63	2
A 6300 2	9745	Local Income Tax	11,000.00	A	63	2
A 6300 2	9750	Insurance-Officer's Life	-	A	63	2
A 6300 1	9755-1	Promotional Advertising And Marketing-Salary	-	A	63	1
A 6300 2	9755-2	Promotional Advertising And Marketing-Contracted	7,588.14	A	63	2
A 6300 2	9760	Contributions And Donations	152.00	A	63	2
A 6300 2	9765	Bad Debt	4,873.49	A	63	2
A 6300 2	9770	Parenteral Nutrition Therapy	-	A	63	2
		Trial Balance Total	\$ 0.00			
		Total Revenue	\$ (5,392,584.62)			
		Total Expenses	5,004,420.35			
		Net (Income) / Loss	\$ (388,164.27)			
		Total Assets	\$ 1,236,683.23			
		Total Liabilities	\$ (788,833.60)			
		Total Equity	(59,685.36)			
		Net (Income) / Loss	(388,164.27)			
			\$ (1,236,683.23)			
			(0.00)			

Case No.
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Name: Residence at Kennington
 Number: 36-5457
 Cost Report Trial Balance 10/01/02 to 12/31/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst Ln Col
G 01	1001	Petty Cash	\$ 1,682.71	G 1
G 01	1010-1	Cash In Bank-General Account	557,893.45	G 1
G 01	1010-2	Cash In Bank-Payroll Account	-	G 1
G 01	1010-3	Cash In Bank-Savings Account	-	G 1
G 01	1010-4	Cash In Bank-Imprest Cash Funds	-	G 1
G 01	1010-5	Cash In Bank-C.D.'s	-	G 1
G 01	1010-6	Cash In Bank-Money Markets	-	G 1
G 01	1010-7	Cash In Bank-Resident Funds	500.00	G 1
G 04	1030-1	Accounts Receivable-Private	24,785.91	G 4
G 04	1030-2	Accounts Receivable-Medicare	171,889.20	G 4
G 04	1030-3	Accounts Receivable-Medicaid	127,597.16	G 4
G 04	1030-4	Accounts Receivable-Other Payors	-	G 4
G 06	1040	Allowance For Uncollectible Accounts	-	G 6
G 05	1050	Notes Receivable	-	G 5
G 06	1060	Allowance For Uncollectible Notes	-	G 6
G 05	1070-1	Other Receivables-Employees	-	G 5
G 05	1070-2	Other Receivables-Sundry	-	G 5
G 04	1080-1	Cost Settlements-Medicare	-	G 4
G 04	1080-2	Cost Settlements-Medicaid	-	G 4
G 07	1090-1	Inventories	-	G 7
G 08	1100-7	Prepaid Expenses	14,070.51	G 8
G 02	1110-2	Short-Term Investments	-	G 2
G 26	1120-1	Special Expenses-Telephone System	-	G 26
G 26	1120-2	Special Expenses-Specialized Medical Equipment	-	G 26
G 12	1200-1	Land	-	G 12
G 13	1200-2	Land Improvements	-	G 13
G 15	1200-3	Building and building improvements	-	G 15
G 19	1200-4	Equipment	109,885.40	G 19
G 21	1200-5	Transportation Equipment	-	G 21
G 17	1200-6	Leasehold Improvements	294,405.54	G 17
G 31	1200-7	Financing Costs	-	G 31
G 12	1200-8	Land Acquired on or after 7/93 - change of agreement	-	G 12
G 15	1200-9	Building/building improvements acquired on or after 7/93	74,000.00	G 15
G 19	1200-10	Equipment acquired on or after 7/93	130,000.00	G 19
G 12	1200-11	Land acquired prior to 7/93	-	G 12
G 13	1200-12	Land Improvements acquired prior to 7/93	-	G 13
G 15	1200-13	Building and building improvements acquired prior to 7/93	-	G 15
G 23	1200-14	Equipment acquired prior to 7/93	-	G 23
G 21	1200-15	Transportation equipment acquired prior to 7/93	-	G 21
G 17	1200-16	Leasehold improvements acquired prior to 7/93	-	G 17
G 31	1200-17	Financing cost incurred prior to 7/93	-	G 31
G 14	1250-1	Accumulated Amortization-Land Improvements	-	G 14
G 16	1250-2	Accumulated Depreciation Building/Building Improvements	-	G 16
G 20	1250-3	Accumulated Depreciaiton Equipment	(49,108.53)	G 20
G 22	1250-4	Accumulated Depreciation Transportaion Equipment	-	G 22
G 18	1250-5	Accumulated Depreciation Leasehold Improvements	(68,643.79)	G 18

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Name: Residence at Kenington
 Number: 36-5457
 Cost Report Trial Balance 10/01/02 to 12/31/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst Ln Col
G 31	1250-6	Accumulated Amortization-Financing Costs	-	G 31
G 16	1250-7	Accumulated Depreciation Building/Building Improvements on or afte	(50,567.00)	G 16
G 20	1250-8	Accumulated Depreciation Equipment Acquired on or after 7/93	(88,833.00)	G 20
G 15	1250-9	Accumulated Depreciation Land Improvements prior to 7/93	-	G 15
G 22	1250-12	Accumulated Depreciation Transportation Equipment prior to 7/93	-	G 22
G 18	1250-13	Accumulated Amortization Leasehold Improvements prior to 7/93	-	G 18
G 31	1250-14	Accumulated Amortization-Financing Costs prior to 7/93	-	G 31
G 17	1300-1	Renovations-Building And Improvements	-	G 17
G 17	1300-2	Renovations-Equipment	-	G 17
G 17	1300-3	Renovations-Leasehold Improvements	-	G 17
G 31	1300-4	Renovations-Financing Costs	-	G 31
G 16	1300-5	Renovations - Building/Building Improvements prior to 7/93	-	G 16
G 14	1300-6	Renovations - Equipment acquired prior to 7/93	-	G 14
G 17	1300-7	Renovations - Leasehold Improvements prior to 7/93	-	G 17
G 31	1300-8	Renovations - Financing Cost-issuing bonds/underwriting fees/closing	-	G 31
G 17	1350-1	Accumulated Depreciation Renov-Bldg And Impr	-	G 17
G 17	1350-2	Accumulated Depreciation Renov-Equipment	-	G 17
G 17	1350-3	Accumulated Amortization Renov-Leasehold Improvements	-	G 17
G 17	1350-4	Accumulated Amortization Renov-Financing costs	-	G 17
G 17	1350-5	Accumulated Depreciation Renov-Bldg And Impr prior to 7/93	-	G 17
G 17	1350-6	Accumulated Depreciation Renov-Equipment prior to 7/93	-	G 17
G 18	1350-7	Accumulated Amortization Renov-Leasehold Improvements > 7/93	-	G 18
G 31	1350-8	Accumulated Amortization Renov-Financing costs > 7/93	-	G 31
G 28	1400-1	Certificates of Deposits	-	G 28
G 28	1400-2	U.S. Government Securities	-	G 28
G 28	1400-3	Savings Account	-	G 28
G 28	1400-4	Marketable Securities	-	G 28
G 28	1400-5	Cash Surrender Value Of Life Insurance	-	G 28
G 28	1400-6	Replacement Reserve	-	G 28
G 28	1400-7	Funded Depreciation	-	G 28
G 29	1410-1	Workers' Compensation Deposit	-	G 29
G 29	1410-2	Lease Deposits	-	G 29
G 29	1410-3	Deposits-Other	-	G 29
G 30	1420-1	Due From Officers	-	G 30
G 30	1420-2	Due From Owners	-	G 30
G 30	1420-2	Due From Affiliates	-	G 30
G 31	1420-2	Memberships	-	G 31
G 31	1430-1	Escrow Accounts	-	G 31
G 31	1430-2	Deferred Loan Costs	-	G 31
G 31	1430-2	Deferred Finance Charges	-	G 31
G 31	1430-3	Organizational Costs	-	G 31
G 31	1430-4	Goodwill	-	G 31
G 31	1430-5	Start-Up Costs	-	G 31
G 31	1430-5	Restricted Funds	-	G 31
G 28	1440	Notes Receivable-Long-Term	-	G 28
G 34	2010-1	Accounts Payable-Trade	(451,391.41)	G 34

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Name: Residence at Kenington
 Number: 36-5457
 Cost Report Trial Balance 10/01/02 to 12/31/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst Ln Col
G 34	2010-2	Accounts Payable-Residents Deposits	(577.81)	G 34
G 34	2010-3	Accounts Payable-Resident Funds	-	G 34
G 34	2020-1	Cost Settlements-Medicare	-	G 34
G 34	2020-2	Cost Settlements-Medicaid	-	G 34
G 37	2030-1	Notes Payable-Vendors	-	G 37
G 37	2030-2	Notes Payable-Bank	(123,947.13)	G 37
G 37	2030-3	Notes Payable-Other	-	G 37
G 37	2040	Current Portion Long Term Debt	-	G 37
G 37	2040	Current Portion-Bonds	-	G 37
G 37	2040	Current Portion-Notes Payable	-	G 37
G 37	2040	Current Portion-Construction Loans	-	G 37
G 37	2040	Current Portion-Capital Lease Obligations	-	G 37
G 35	2050-1	Accrued Salaries & Wages	(152,689.03)	G 35
G 35	2050-2	Accrued Vacations	-	G 35
G 35	2050-3	Accrued Sick Leave	-	G 35
G 35	2050-4	Accrued Bonuses	-	G 35
G 35	2050-5	Accrued Pensions	-	G 35
G 36	2050-6	Accrued Profit Sharing Contribution	-	G 36
G 36	2060-1	Tax Withheld-Federal Income Tax	-	G 36
G 36	2060-2	Tax Withheld-FICA/Medicare Withheld	-	G 36
G 36	2060-3	Tax Withheld-State Income Tax	-	G 36
G 36	2060-4	Tax Withheld-City Income Tax	-	G 36
G 36	2060-5	Employer's Portion Of FICA/Medicare	-	G 36
G 36	2060-6	Group Insurance Premium Withheld	(41,584.78)	G 36
G 36	2060-7	Accrued SUTA	-	G 36
G 36	2060-8	Accrued FUTA	-	G 36
G 36	2060-9	Accrued Workers' Compensation	(9,634.77)	G 36
G 36	2060-10	Accrued Union Dues	-	G 36
G 40	2080-1	Taxes Payable-Real Estate	(36,884.14)	G 40
G 40	2080-2	Taxes Payable-Personal Property	-	G 40
G 40	2080-3	Taxes Payable-Federal Income Tax	-	G 40
G 40	2080-4	Taxes Payable-State Income/Franchise Tax	-	G 40
G 40	2080-5	Taxes Payable-Local Income Tax	-	G 40
G 40	2080-6	Taxes Payable-State Sales Tax	-	G 40
G 40	2080-7	Taxes Payable-Other Tax	-	G 40
G 40	2090-1	Accrued Interest	-	G 40
G 34	2090-2	Dividends Payable	-	G 34
G 40	2090-3	Other Liabilities	(373,568.96)	G 40
G 40	2090-4	Franchise Fee Permit	-	G 40
G 43	2410-1	Long-Term Debt-Mortgage	-	G 43
G 43	2410-2	Long-Term Debt-Bonds	-	G 43
G 43	2410-3	Long-Term Debt-Notes Payable	(99,522.31)	G 43
G 43	2410-4	Long-Term Debt-Construction Loans	-	G 43
G 43	2410-5	Long-Term Debt-Capital Lease Obligations	-	G 43
G 43	2410-6	Long-Term Debt - Life Insurance policy loan	-	G 43
G 46	2420	Related Party Loans-Interest Allowable - Medicare	-	G 46

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Name: Residence at Kennington
 Number: 36-5457
 Cost Report Trial Balance 10/01/02 to 12/31/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst Ln Col
G 46	2430	Related Party Loans-Interest Non-Allowable - Medicare	(163,500.00)	G 46
G 46	2440	Non-Interest Bearing Loans From Owners	246,245.99	G 46
G 39	2450-1	Deferred Revenue	-	G 39
G 47	2450-2	Deferred Federal Income Taxes	-	G 47
G 47	2450-3	Deferred State Income Taxes	-	G 47
G 47	2450-4	Deferred Local Income Taxes	-	G 47
G 51	3000-3	Fund Balance	-	G 51
G 51	3000-3	Retained Earnings	(925,957.44)	G 51
G 51	3000-4	Proprietorship Capital-Owner	-	G 51
G 51	3000-4	Proprietorship Drawings-Owner	-	G 51
G 51	3000-6	Net Profit(Loss) YTD	-	G 51
G 51	3000-2	Partnership Capital	-	G 51
G 51	3000-4	Partnership Drawings	500,000.00	G 51
G 51	3000-1	Capital Stock-Par Or Stated Value	(850.00)	G 51
G 51	3000-1	Capital In Excess Of Par/Stated Value	-	G 51
G 51	3000-5	Treasury Stock	-	G 51
G 51	3000-2	Additional Contributed Capital	-	G 51
G2 01	5010	Room & Board-Private	(106,539.00)	G-2 1
G2 01	5011	Room & Board-Medicare	(77,947.01)	G-2 1
G2 01	5012	Room & Board-Medicaid	(1,162,988.76)	G-2 1
G2 01	5013	Room & Board-Veterans	-	G-2 1
G2 01	5014	Room & Board-Other	(14,454.00)	G-2 1
C 2500 1	5020	Physical Therapy	(18,290.44)	G-2 6
C 2600 1	5030	Occupational Therapy	(20,593.79)	G-2 6
C 2700 1	5040	Speech Therapy	(5,103.58)	G-2 6
C 2700 1	5050	Audiology Therapy	-	G-2 6
C 2400 1	5060	Respiratory Therapy	-	G-2 6
C 2900 3	5070-1	Medical Supplies-Medicare B-Medicaid	-	G-2 6
C 2900 3	5070-2	Medical Supplies-Medicare B-Other	554.28	G-2 6
C 2900 1	5070-3	Medical Supplies-Private	(6.60)	G-2 6
C 2900 1	5070-4	Medical Supplies-Medicare A	(5,645.80)	G-2 6
C 2900 1	5070-5	Medical Supplies-Veterans	-	G-2 6
C 2900 1	5070-6	Medical Supplies-Other	-	G-2 6
C 2900 1	5070-7	Medical Supplies-Medicaid	(547.68)	G-2 6
C 2900 1	5080	Medical Supplies-Routine	-	G-2 6
C 3300 3	5090-1	Medical Minor Equipment-Medicare B-Medicaid	-	G-2 6
C 3300 3	5090-2	Medical Minor Equipment-Medicare B-Other	-	G-2 6
C 3300 1	5090-3	Medical Minor Equipment-Private	-	G-2 6
C 3300 2	5090-4	Medical Minor Equipment-Medicare A	-	G-2 6
C 3300 1	5090-5	Medical Minor Equipment-Veterans	-	G-2 6
C 3300 1	5090-6	Medical Minor Equipment-Other	-	G-2 6
C 3300 1	5090-7	Medical Minor Equipment-Medicaid	-	G-2 6
C 3300 1	5100	Medical Minor Equipment-Routine	-	G-2 6
G2 01	5110-1	Enteral Nutrition Therapy-Medicare B-Medicaid	-	G-2 1
G2 01	5110-2	Enteral Nutrition Therapy-Medicare B-Other	-	G-2 1
G2 01	5110-3	Enteral Nutrition Therapy-Private	-	G-2 1

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Name: Residence at Kenington

Number: 36-5457

Cost Report Trial Balance 10/01/02 to 12/31/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst Ln Col
G2 01	5110-4	Enteral Nutrition Therapy-Medicare A	-	G-2 1
G2 01	5110-5	Enteral Nutrition Therapy-Veterans	-	G-2 1
G2 01	5110-6	Enteral Nutrition Therapy-Other	-	G-2 1
G2 01	5110-7	Enteral Nutrition Therapy-Medicaid	-	G-2 1
G2 01	5120	Enteral Nutrition Therapy-Routine	-	G-2 1
G2 01	5130	Habilitation Supplies	-	G-2 1
G2 01	5140	Incontinence Supplies	-	G-2 1
G3 14	5150	Personal Care	-	G-3 14
G3 14	5160	Laundry Service-Routine	-	G-3 14
G3 14	5310	Dry Cleaning Service	-	G-3 14
G3 09	5320	Communications	-	G-3 9
G3 15	5330	Meals	-	G-3 15
G3 23	5340	Barber And Beauty	-	G-3 23
G3 17	5350	Personal Purchases-Residents	-	G-3 17
C 2100 2	5360	Radiology	(3,254.00)	G-2 6
C 2200 2	5370	Laboratory	(3,089.69)	G-2 6
C 2400 1	5380	Oxygen	-	G-2 6
C 3000 1	5390	Legend Drugs	(55,962.26)	G-2 6
G3 25	5400	Other Specify:	-	G-3 25
G3 25	5510	Management Services	-	G-3 25
G3 12	5520	Cash Discounts	-	G-3 12
G3 12	5530	Rebates And Refunds	-	G-3 12
G3 21	5540	Gift Shop	-	G-3 21
G3 22	5550	Vending Machine Revenues	-	G-3 22
G3 22	5555	Vending Machine Commissions	-	G-3 22
G3 23	5560	Rental-Space	-	G-3 23
G3 23	5570	Rental-Equipment	-	G-3 23
G3 23	5580	Rental-Other	-	G-3 23
G3 08	5590	Interest Income-Working Capital	(0.06)	G-3 8
G3 08	5600	Interest Income-Restricted Funds	-	G-3 8
G3 08	5610	Interest Income-Funded Depreciation	-	G-3 8
G3 08	5620	Interest Income-Related Party Revenue	-	G-3 8
G3 08	5625	Interest Income-Contributions	-	G-3 8
G3 07	5630	Endowments	-	G-3 7
G3 25	5640	Gain/Loss On Disposal Of Assets	-	G-3 25
G3 25	5650	Gain/Loss On Sale Of Investments	-	G-3 25
G3 20	5660	Nurse Aide Training Program Revenue	-	G-3 20
G3 07	5670	Unrestricted Contributions	-	G-3 7
G3 02	5710	Contractual Allowance-Medicare-Room & Board	(72,864.67)	G-3 2
G3 02	5710	Contractual Allowance-Medicare-Ancillary	95,639.69	G-3 2
G2 01	5720	Contractual Allowance-Medicaid-Room & Board	(221,570.70)	G-3 2
G3 02	5720	Contractual Allowance-Medicaid-Ancillary	(864.95)	G-3 2
G2 01	5730	Contractual Allowance-Other-Room & Board	(3,720.75)	G-3 2
G3 02	5730	Contractual Allowance-Other-Ancillary	1,334.70	G-3 2
G3 02	5740	Charity Allowance	-	G-3 2
A 2900 2	6000	Medical Supplies-Medicare Billable	26,244.52	A 29 2

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Name: Residence at Kennington
 Number: 36-5457
 Cost Report Trial Balance 10/01/02 to 12/31/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst	Ln	Col
A 1000 2	6001	Medical Supplies-Medicare Non-Billable	91,253.80	A	10	2
A 1000 2	6003	Oxygen-Emergency Stand-By	-	A	10	2
A 3300 2	6005	Medical Minor Equipment-Medicare Billable	-	A	33	2
A 1000 2	6006	Medical Minor Equipment-Medicare Non-Billable	17,674.23	A	10	2
A 1000 2	6010	Prior Authorized Medical Equipment	-	A	10	2
A 0500 2	6020	Heat, Light, Power	21,025.32	A	5	2
A 0500 1	6030-1	Water And Sewage-Salary	-	A	5	1
A 0500 2	6030-2	Water And Sewage-Contracted	7,885.56	A	5	2
A 0500 2	6040	Trash And Refuse Removal	5,486.48	A	5	2
A 0500 2	6050	Hazardous Medical Waste Collection	1,307.93	A	5	2
A 0300 2	6054	Payroll Taxes-Other Protected	-	A	3	2
A 0300 2	6055	Workers' Compensation-Other Protected	-	A	3	2
A 0300 2	6056	Employee Fringe Benefits-Other Protected	-	A	3	2
A 0300 1	6057-1	EAP Administrator-Other Protected-Salary	-	A	3	1
A 0300 2	6057-2	EAP Administrator-Other Protected-Contracted	-	A	3	2
A 0300 1	6058-1	Self Funded Prog Admin-Other Protected-Salary	-	A	3	1
A 0300 2	6058-2	Self Funded Prog Admin-Other Protected-Contracted	-	A	3	2
A 0500 1	6059-1	Staff Development-Other Protected-Salary	-	A	5	1
A 0500 2	6059-2	Staff Development-Other Protected-Contracted	-	A	5	2
A 0100 2	6060	Real Estate Taxes	11,281.66	A	1	2
A 0200 2	6070	Personal Property Tax	315.54	A	2	2
A 0400 2	6080	Franchise Tax	-	A	4	2
A 0400 2	6090	Government Mandated Assessments/Fees	1,024.00	A	4	2
A 0400 2	6091	Franchise Permit Fees	10,028.00	A	4	2
A 0400 2	6095	Home Office Costs-Other Protected	468.33	A	4	2
A 0900 1	6100-1	Medical Director-Salary	-	A	9	1
A 0900 2	6100-2	Medical Director-Contracted	3,450.00	A	9	2
A 0900 1	6105-1	Director Of Nursing-Salary	14,823.42	A	9	1
A 0900 2	6105-2	Director Of Nursing-Contracted	-	A	9	2
A 1600 1	6110-1	RN Charge Nurse-Salary	11,764.57	A	16	1
A 1600 2	6110-2	RN Charge Nurse-Contracted	-	A	16	2
A 1600 1	6115-1	LPN Charge Nurse-Salary	37,763.33	A	16	1
A 1600 2	6115-2	LPN Charge Nurse-Contracted	-	A	16	2
A 1600 1	6120-1	Registered Nurse-Salary	83,629.50	A	16	1
A 1600 2	6120-2	Registered Nurse-Contracted	-	A	16	2
A 1600 1	6125-1	Licensed Practical Nurse-Salary	145,316.88	A	16	1
A 1600 2	6125-2	Licensed Practical Nurse-Contracted	-	A	16	2
A 1600 1	6130	Nurse Aides	283,217.54	A	16	1
A 1500 1	6135-1	Activities Director-Salary	7,036.57	A	15	1
A 1500 2	6135-2	Activities Director-Contracted	-	A	15	2
A 1500 1	6140-1	Activities Staff-Salary	11,376.31	A	15	1
A 1500 2	6140-2	Activities Staff-Contracted	414.98	A	15	2
A 1500 1	6145-1	Recreational Therapist For NF's-Salary	-	A	15	1
A 1500 2	6145-2	Recreational Therapist For NF's-Contracted	-	A	15	2
A 1500 1	6145-2	Program Specialist For ICF's/MR-Salary	-	A	15	1
A 1500 2	6145-2	Program Specialist For ICF's/MR-Contracted	-	A	15	2

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Name: Residence at Kennington

Number: 36-5457

Cost Report Trial Balance 10/01/02 to 12/31/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst Ln Col
A 0900 1	6155-1	Program Director-Salary	-	A 9 1
A 0900 2	6155-2	Program Director-Contracted	-	A 9 2
A 1500 1	6160-1	Habilitation Supervisor For NF's-Salary	-	A 15 1
A 1500 2	6160-2	Habilitation Supervisor For NF's-Contracted	-	A 15 2
A 1500 1	6160-2	Habilitation Supervisor For ICF's/MR-Salary	-	A 15 1
A 1500 2	6160-2	Habilitation Supervisor For ICF's/MR-Contracted	-	A 15 2
A 1500 1	6170-1	Habilitation Staff-Salary	12,619.93	A 15 1
A 1500 2	6170-2	Habilitation Staff-Contracted	1,754.03	A 15 2
A 1600 1	6175-1	Psychologist-Salary	-	A 16 1
A 1600 2	6175-2	Psychologist-Contracted	2,700.00	A 16 2
A 1600 1	6180-1	Psychology Assistant-Salary	-	A 16 1
A 1600 2	6180-2	Psychology Assistant-Contracted	-	A 16 2
A 2400 1	6185-1	Respiratory Therapist-Salary	-	A 24 1
A 2400 2	6185-2	Respiratory Therapist-Contracted	-	A 24 2
A 1300 1	6190-1	Social Work/Counseling-Salary	7,272.85	A 13 1
A 1300 2	6190-2	Social Work/Counseling-Contracted	-	A 13 2
A 1300 1	6195-1	Social Services/Pastoral Care-Salary	242.14	A 13 1
A 1300 2	6195-2	Social Services/Pastoral Care-Contracted	-	A 13 2
A 1600 1	6200-1	Qualified Mental Retardation Professional-Salary	-	A 16 1
A 1600 2	6200-2	Qualified Mental Retardation Professional-Contracted	-	A 16 2
A 1600 1	6205-1	Quality Assurance-Salary	-	A 16 1
A 1600 2	6205-2	Quality Assurance-Contracted	-	A 16 2
A 1600 2	6210	Consulting And Management Fees-Direct Care	203,580.21	A 16 2
A 1600 1	6220-1	Other Direct Care-Specify-Salary	-	A 16 1
A 1600 2	6220-2	Other Direct Care-Specify-Contracted	-	A 16 2
A 1600 1	6230-1	Home Office Costs-Direct Care-Salary	-	A 16 1
A 1600 2	6230-2	Home Office Costs-Direct Care-Contracted	13,011.03	A 16 2
A 1600 2	6300	Registered Nurse Purchased Nursing	-	A 16 2
A 1600 2	6310	Licensed Practical Nurse Purchased Nursing	11,234.73	A 16 2
A 1600 2	6320	Nurse Aides Purchased Nursing	-	A 16 2
A 0900 1	6400-1	In-House Trainer-Salary	-	A 9 1
A 0900 2	6400-2	In-House Trainer-Contracted	-	A 9 2
A 0900 1	6410	Classroom Wages Nurse Aides-Salary	-	A 9 1
A 0900 1	6420	Clinical Wages Nurse Aides-Salary	-	A 9 1
A 0900 2	6430	Books And Supplies	39.52	A 9 2
A 0900 2	6440	Transportation	-	A 9 2
A 0900 2	6450	Tuition Payments	-	A 9 2
A 0900 2	6455	Tuition Reimbursement	-	A 9 2
A 0900 2	6460	Contractual Payments To Other NF's	-	A 9 2
A 0900 2	6470	Registration/Application Fees	80.05	A 9 2
A 0300 2	6490	Employee Fringe Benefits	-	A 3 2
A 0300 2	6510	Payroll Taxes-Direct Care	40,912.33	A 3 2
A 0300 2	6520	Workers' Compensation-Direct Care	2,572.07	A 3 2
A 0300 2	6530	Employee Fringe Benefits-Direct Care	47,422.09	A 3 2
A 0300 1	6535-1	EAP Administrator-Direct Care-Salary	-	A 3 1
A 0300 2	6535-2	EAP Administrator-Direct Care-Contracted	-	A 3 2

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Name: Residence at Kenington
 Number: 36-5457
 Cost Report Trial Balance 10/01/02 to 12/31/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst	La	Col
A 0300 1	6540-1	Self Funded Prog Admin-Direct Care-Salary	-	A	3	1
A 0300 2	6540-2	Self Funded Prog Admin-Direct Care-Contracted	-	A	3	2
A 1600 1	6550-1	Staff Development-Direct Care-Salary	-	A	16	1
A 1600 2	6550-2	Staff Development-Direct Care-Contracted	74.15	A	16	2
A 2500 1	6600-1	Physical Therapist NF's-Salary	5,059.05	A	25	1
A 2500 2	6600-2	Physical Therapist NF's-Contracted	-	A	25	2
A 2500 1	6600-1	Physical Therapist ICF's/MR-Salary	-	A	25	1
A 2500 2	6600-2	Physical Therapist ICF's/MR-Contracted	-	A	25	2
A 2500 1	6605-1	Physical Therapy Assistant NF's-Salary	3,792.58	A	25	1
A 2500 2	6605-2	Physical Therapy Assistant NF's-Contracted	-	A	25	2
A 2500 1	6605-1	Physical Therapy Assistant ICF's/MR-Salary	-	A	25	1
A 2500 2	6605-2	Physical Therapy Assistant ICF's/MR-Contracted	-	A	25	2
A 2600 1	6610-1	Occupational Therapist NF's-Salary	2,562.23	A	26	1
A 2600 2	6610-2	Occupational Therapist NF's-Contracted	-	A	26	2
A 2600 1	6610-1	Occupational Therapist ICF's/MR-Salary	-	A	26	1
A 2600 2	6610-2	Occupational Therapist ICF's/MR-Contracted	-	A	26	2
A 2600 1	6615-1	Occupational Therapy Assistant NF's-Salary	3,677.00	A	26	1
A 2600 2	6615-2	Occupational Therapy Assistant NF's-Contracted	-	A	26	2
A 2600 1	6615-1	Occupational Therapy Assistant ICF's/MR-Salary	-	A	26	1
A 2600 2	6615-2	Occupational Therapy Assistant ICF's/MR-Contracted	-	A	26	2
A 2700 1	6620-1	Speech Therapist NF's-Salary	2,117.34	A	27	1
A 2700 2	6620-2	Speech Therapist NF's-Contracted	-	A	27	2
A 2700 1	6620-1	Speech Therapist ICF's/MR-Salary	-	A	27	1
A 2700 2	6620-2	Speech Therapist ICF's/MR-Contracted	-	A	27	2
A 1600 1	6630-1	Audiologist NF's-Salary	-	A	16	1
A 1600 2	6630-2	Audiologist NF's-Contracted	-	A	16	2
A 1600 1	6630-1	Audiologist ICF's/MR-Salary	-	A	16	1
A 1600 2	6630-2	Audiologist ICF's/MR-Contracted	-	A	16	2
A 0300 2	6640	Payroll Taxes Therapy-NF's	1,291.13	A	3	2
A 0300 2	6650	Workers' Compensation Therapy-NF's	176.23	A	3	2
A 0300 2	6660	Employee Fringe Benefits Therapy-NF's	1,255.77	A	3	2
A 0300 1	6665-1	EAP Administrator-Therapy NF's-Salary	-	A	3	1
A 0300 2	6665-2	EAP Administrator-Therapy NF's-Contracted	-	A	3	2
A 0300 1	6670-1	Self Funded programs admin therapy - NF's Salary	-	A	3	1
A 0300 2	6670-2	Self Funded programs admin therapy - NF's Contract	-	A	3	2
A 2500 1	6680-1	Staff Development-Therapy NF's-Salary	-	A	25	1
A 2500 2	6680-2	Staff Development-Therapy NF's-Contracted	-	A	25	2
A 0800 1	7000-1	Dietitian-Salary	-	A	8	1
A 0800 2	7000-2	Dietitian-Contracted	-	A	8	2
A 0800 1	7005-1	Food Service Supervisor-Salary	7,698.97	A	8	1
A 0800 2	7005-2	Food Service Supervisor-Contracted	-	A	8	2
A 0800 1	7015-1	Dietary Personnel-Salary	57,626.18	A	8	1
A 0800 2	7015-2	Dietary Personnel-Contracted	-	A	8	2
A 0800 2	7025	Dietary Supplies And Expenses	4,006.18	A	8	2
A 0800 2	7030	Dietary Minor Equipment	-	A	8	2
A 0800 2	7035	Dietary Maintenance And Repair	-	A	8	2

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Name: Residence at Kenington
 Number: 36-5457
 Cost Report Trial Balance 10/01/02 to 12/31/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst Ln Col
A 0800 2	7040	Food In-Facility	48,071.57	A 8 2
A 0800 2	7041	Food Out-Of-Facility	-	A 8 2
A 0800 2	7045	Employee Meals	-	A 3 2
A 0800 2	7050	Contract Meals/Contract Meals Personnel	-	A 3 2
A 0800 2	7055	Enterals-Medicare Billable	3,905.44	A 8 2
A 0800 2	7056	Enterals-Medicare Non-Billable	-	A 8 2
A 0300 2	7060	Payroll Taxes-Dietary	5,992.96	A 3 2
A 0300 2	7065	Workers' Compensation-Dietary	165.71	A 3 2
A 0300 2	7070	Employee Fringe Benefits-Dietary	3,887.70	A 3 2
A 0300 1	7075-1	EAP Administrator-Dietary-Salary	-	A 3 1
A 0300 2	7075-2	EAP Administrator-Dietary-Contracted	-	A 3 2
A 0300 1	7080-1	Self Funded Prog Admin-Dietary-Salary	-	A 3 1
A 0300 2	7080-2	Self Funded Prog Admin-Dietary-Contracted	-	A 3 2
A 0800 1	7090-1	Staff Development-Dietary-Salary	-	A 8 1
A 0800 2	7090-2	Staff Development-Dietary-Contracted	452.66	A 8 2
A 1000 2	7100	Habilitation Supplies	837.13	A 10 2
A 1200 1	7105-1	Medical/Habilitation Records-Salary	4,290.29	A 12 1
A 1200 2	7105-2	Medical/Habilitation Records-Contracted	1,516.98	A 12 2
A 1100 1	7110-1	Pharmaceutical Consultant-Salary	-	A 11 1
A 1100 2	7110-2	Pharmaceutical Consultant-Contracted	1,408.50	A 11 2
A 1000 2	7115	Incontinence Supplies	13,548.26	A 10 2
A 1000 2	7120	Personal Care Supplies	5,467.24	A 10 2
A 1500 2	7125	Program Supplies	5,813.53	A 15 2
A 0400 1	7200-1	Administrator-Salary	13,989.18	A 4 1
A 0400 2	7200-2	Administrator-Contracted	-	A 4 2
A 0400 1	7210-1	Other Administrative Personnel-Salary	14,005.37	A 4 1
A 0400 2	7210-2	Other Administrative Personnel-Contracted	-	A 4 2
A 0400 2	7215	Consulting And Management Fees-Indirect Care	17,100.15	A 4 2
A 0400 2	7220	Office And Administrative Supplies	6,548.82	A 4 2
A 0400 2	7225	Communications	14,311.14	A 4 2
A 0500 1	7230-1	Security Services-Salary	-	A 5 1
A 0500 2	7230-2	Security Services-Contracted	524.00	A 5 2
A 0400 2	7235	Travel And Entertainment	188.45	A 4 2
A 0600 1	7240-1	Laundry/Housekeeping Supervisor-Salary	8,255.42	A 6 1
A 0600 2	7240-2	Laundry/Housekeeping Supervisor-Contracted	-	A 6 2
A 0700 1	7245-1	Housekeeping-Salary	42,773.82	A 7 1
A 0700 2	7245-2	Housekeeping-Contracted	19,341.86	A 7 2
A 0600 1	7250-1	Laundry And Linen-Salary	22,210.13	A 6 1
A 0600 2	7250-2	Laundry And Linen-Contracted	5,327.39	A 6 2
A 1000 2	7255	Universal Precaution Supplies	5,528.31	A 10 2
A 0400 2	7260	Legal Services	217.50	A 4 2
A 0400 1	7265-1	Accounting-Salary	-	A 4 1
A 0400 2	7265-2	Accounting-Contracted	12,533.33	A 4 2

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Name: Residence at Kennington
 Number: 36-5457
 Cost Report Trial Balance 10/01/02 to 12/31/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst	Ln	Col
A 0400 2	7270	Dues, Subscriptions And Licenses	132.30	A	4	2
A 0400 2	7275	Interest-Other	-	A	4	2
A 0100 2	7280	Insurance	13,801.79	A	1	2
A 0400 1	7285-1	Data Services-Salary	-	A	4	1
A 0400 2	7285-2	Data Services-Contracted	6,254.54	A	4	2
A 0400 2	7290	Help Wanted/Informational Advertising	10,113.64	A	4	2
A 0400 2	7295	Amortization Of Start-Up Costs	-	A	4	2
A 0400 2	7300	Amortization Of Organizational Costs	-	A	4	2
A 0400 1	7305-1	Other Indirect Care-Specify-Salary	-	A	4	1
A 0400 2	7305-2	Other Indirect Care-Specify-Contracted	-	A	4	2
A 0400 1	7310-1	Home Office Costs-Indirect Care-Salary	-	A	4	1
A 0400 2	7310-2	Home Office Costs-Indirect Care-Contracted	38,466.09	A	4	2
A 0500 1	7320-1	Plant Operations/Maint Supervisor-Salary	7,667.14	A	5	1
A 0500 2	7320-2	Plant Operations/Maint Supervisor-Contracted	-	A	5	2
A 0500 1	7330	Plant Operations And Maintenance-Salary	6,936.95	A	5	1
A 0500 2	7340	Repair And Maintenance-Other	21,863.67	A	5	2
A 0500 2	7350	Minor Equipment	22,049.61	A	5	2
A 0200 2	7400	Leased Equipment	-	A	2	2
A 0300 2	7500	Payroll Taxes-Indirect Care	8,152.29	A	3	2
A 0300 2	7510	Workers' Compensation-Indirect Care	523.19	A	3	2
A 0300 2	7520	Employee Fringe Benefits-Indirect Care	7,571.35	A	3	2
A 0300 1	7525-1	EAP Administrator-Indirect Care-Salary	-	A	3	1
A 0300 2	7525-2	EAP Administrator-Indirect Care-Contracted	-	A	3	2
A 0300 1	7530-1	Self Funded Prog Admin-Indirect Care-Salary	-	A	3	1
A 0300 2	7530-2	Self Funded Pro Admin-Indirect Care-Contracted	-	A	3	2
A 0400 1	7535-1	Staff Development-Indirect Care-Salary	-	A	4	1
A 0400 2	7535-2	Staff Development-Indirect Care-Contracted	416.80	A	4	2
A 0100 2	8010	Depreciation-Building	-	A	1	2
A 0100 2	8020	Amortization-Land Improvements	-	A	1	2
A 0100 2	8030	Amortization-Leasehold Improvements	14,720.10	A	1	2
A 0200 2	8040	Depreciation-Equipment	6,042.79	A	2	2
A 0200 2	8050	Depreciation-Transportation Equipment	-	A	2	2
A 0100 2	8060	Lease And Rent-Building	-	A	1	2
A 0200 2	8065	Lease And Rent-Equipment	54,355.90	A	2	2
A 0100 2	8070	Interest Expense-Property/Plant/Equipment	-	A	1	2
A 0100 2	8080	Amortization-Financing Costs	-	A	1	2
A 0100 2	8090	Home Office Costs-Capital Costs	6,851.28	A	1	2
A 0100 2	8110	Depreciation-Building	3,699.99	A	1	2
A 0200 2	8140	Depreciation-Equipment	6,499.98	A	2	2
A 0200 2	8170	Depreciation-Property/Plant/Equipment	2,922.73	A	2	2
A 0100 2	8180	Amortization-Financing Costs	-	A	1	2
A 0100 2	8195	Lease Expense	193,612.65	A	1	2

Case No.
 C-1-01-526
 HHS Ex. 1

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Name: Residence at Kenington
 Number: 36-5457
 Cost Report Trial Balance 10/01/02 to 12/31/02

Cost Report Code	ODJFS COA	Account Description	Account Balance	Reference Wkst Ln Col
A 0100 2	8195	Depreciation-Building	-	A 1 2
A 0100 2	8195	Amortization-Land Improvements	-	A 1 2
A 0100 2	8195	Amortization-Leasehold Improvements	-	A 1 2
A 0200 2	8195	Depreciation-Equipment	-	A 2 2
A 0200 2	8195	Depreciation-Transportation Equipment	-	A 2 2
A 0100 2	8195	Lease And Rent-Building	-	A 1 2
A 0200 2	8195	Lease And Rent-Equipment	-	A 2 2
A 0100 2	8195	Interest Expense-Property/Plant/Equipment	-	A 1 2
A 0100 2	8195	Amortization-Financing Costs	-	A 1 2
A 0100 2	8195	Home Office Costs-Capital Costs	-	A 1 2
A 0100 2	8500	Depreciation/Amortization-Renovations	-	A 1 2
A 0100 2	8500	Deprec/Amort-Aggregate Held Harmless Renov	-	A 1 2
A 0100 2	8500	Int Exp-Aggregate Held Harmless Renov	-	A 1 2
A 0100 2	8570	Interest Expense-Renovations	-	A 1 2
A 0100 2	8580	Amortization-Finance Costs-Renovations	-	A 1 2
A 3000 2	9705	Legend Drugs	32,523.35	A 30 2
A 2100 2	9710	Radiology	2,738.43	A 21 2
A 2200 2	9715	Laboratory	6,159.08	A 22 2
A 2400 2	9720	Oxygen	-	A 24 2
A 6300 1	9725-1	Other Non-Reimbursable-Salary-Specify	-	A 63 1
A 6300 2	9725-2	Other Non-Reimbursable-Contracted-Specify	67,044.25	A 63 2
A 6300 2	9730	Late Fees, Fines, Or Penalties	60.00	A 63 2
A 6300 2	9735	Federal Income Tax	-	A 63 2
A 6300 2	9740	State Income Tax	-	A 63 2
A 6300 2	9745	Local Income Tax	-	A 63 2
A 6300 2	9750	Insurance-Officer's Life	-	A 63 2
A 6300 1	9755-1	Promotional Advertising And Marketing-Salary	-	A 63 1
A 6300 2	9755-2	Promotional Advertising And Marketing-Contracted	1,599.73	A 63 2
A 6300 2	9760	Contributions And Donations	550.00	A 63 2
A 6300 2	9765	Bad Debt	13,110.58	A 63 2
A 6300 2	9770	Parenteral Nutrition Therapy	-	A 63 2
		Trial Balance Total	\$ (0.00)	
		Total Revenue	\$ (1,675,915.07)	
		Total Expenses	2,060,219.30	
		Net (Income) / Loss	\$ 384,304.23	
		Total Assets	\$ 1,249,557.56	
		Total Liabilities	\$ (1,207,054.35)	
		Total Equity	(426,807.44)	
		Net (Income) / Loss	384,304.23	
			\$ (1,249,557.56)	